



Developing Quality of School Meal and Start-up Business Plan of New Canteen Model in Viet Nam

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School nutrition in general and school lunch in particular play an important role in the development of the student, physically and mentally. However, the differences the economies in different countries creates a disparity in awareness and remuneration of school nutrition. The purpose of this thesis is to organize a new canteen model that is able to successfully provide nutrient and healthy food for students in Vietnam by referencing the advantages of the Finnish school canteen model.

The theoretical framework of the thesis defines the term of quality school meal. This concept comprises two terms, school meal and quality. The first section of the theoretical background exploits essential information about adequate nutrition for the development in different stages of age as well as collects practical examples of quality school meal from around the world. Food hygiene and safety standard as well as their application in production and consumption are also particularly focused on to answer the term of quality. Theories on business planning and Business Model Canvas are used to support the construction of a new innovative canteen model.

In the practical research, qualitative research methods of interviews, observation and benchmarking are simultaneously carried out in Finland and Vietnam. BarLaurea, the canteen of Laurea University of Applied Sciences, is the setting for the observation study the operation as well as how a healthy meal for students is provided. Furthermore, an individual interview with the restaurant manager of BarLaurea is carried out to expand and emphasize the attainments. The second investigation is implemented in Ho Chi Minh City, Vietnam for a market analysis purpose. The observation and focused group are implemented in different educational institutions to identify the suitable target customers as well as their habits in having lunch. Competitive benchmarking is used to verify the pros and cons of the potential competitors in supplying a school meal. The thesis resulted in a new and unique business model for a school meal catering service, which is named fineLunch. The structure and operation of the model are presented in detail in the thesis.

Keywords: Quality school meal, business plan, new canteen model, fineLunch.

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1 Introduction

'Today's children are tomorrow's world' said by UNICEF. Human working life is finite; there is always a desire of job retirement and life enjoyment after working decades. Naturally, generation inherits generation, completing the unfinished things. In order to build a solid future, today's young generation-the heirs- needs to be facilitated the best conditions and environment for their development, both physically and mentally. These conditions for children development, from intangible factors to tangible factors include family, education, community, nutrition, exercise, recreation, social protection and health care. Obviously, it is impossible to objectively have a comparison between the importance of these elements since each of them plays its own role and at the same time affects each other in the growth and development. However, undoubtedly, nutrition is the most basic need to be satisfied, from the moment of birth and during growing up process.

Viet Nam, with its outstanding development speed, is on the way to integrate with the world. Accompanying with the development of society is the rise in living standard of the people. The authors recognize that the Vietnamese government has strived to support school nutrition for student from primary school to high school. However, disproportionately, Viet Nam currently still owns a school nutrition system with many limitations. To overcome this shortage, the government as well as private enterprises are focusing on investing to improve the school nutrition system. Economically, as a result, it has become such a potential market.

International student in general and Vietnamese student in particular, they prefer the affordable meal than fancy meal as they are still not financially autonomous. In every school and university, there is at least 1 canteen which server breakfast and lunch for students. However, in Vietnam, it would be much expensive to have meals at school canteen than eating at street food restaurants nearby. Therefore, students usually spend time at those street food restaurants which serve cheap and tasty food. What is mentioning is that there is no guarantee of food quality at those small restaurants as Vietnamese government still cannot control all those small restaurants. It raises concerns about food quality, nutrition and student health.

By promptly apprehending this opportunity, the authors had determined to bring out to Viet Nam school nutrition a new school canteen model that specialised provide qualified and hygienic meals for students. The main idea that lead the author to this to this topic is the impression of Finnish school nutrient system as well as the recognition of the great disparity in school nutrition between two countries. Directly having a three years' experience about the quality of Finnish school lunch system is a premise as well as a foundation for them to have an overall view of a quality canteen system and fluently apply those advantages to their business ideas in Vietnam market.

The authors are writing this thesis to address the issue of school meal quality and present the new school canteen model which can increase the food quality from the food supplier to customers. The image of this canteen model will be clarified and specifically discussed later in the thesis. With a clear understanding of the school nutrition market in Vietnam, the authors aspire their business idea to not only create a successful business system but also partially eventually positively affect the overall improvement of Vietnamese school nutrition. As called "a new canteen model", the target of the authors is not about simply planning to open a single canteen in a certain place but presenting a totally new business concept. With its characteristic that keep up with the development of society, the project is expected to become a chain of canteens that is reputable in providing quality meals for not only students but also other potential customer segments.

The aim of this thesis is to cultivate and provide the authors knowledge and objective experimental results that are necessary in building and forming the business model. Besides its academic purpose, this thesis outcome plays as a fulcrum for the funding as well as development of the project later in reality implementation. As Vietnamese that experienced the advantages in education abroad, the authors have a desire to bring those advantages to Vietnam as well as partially contribute to the overall development.

The structure of the thesis includes three principle parts, theoretical background, practical implementation and the outcome. For the theory parts, there are three points that needed to discuss: scientific information about the nutrient for children well-development, the culinary habit in the destination, Viet Nam and necessary theoretical background for building a project business plan that include food hygiene theory, business plan theory and marketing strategy. Those theories are collected, clarified and finalized through the study process of the authors with the references from printed and electronic sources. Simultaneously, the practical implementation is conducted with the qualitative research methodologies. They include observation in Finnish University qualified canteens and semi-structured interview general manager of Bar-Laurea, which is a canteens model that is referenced in the process of building the business model.

The last but not the least, the final part present the outcome of the authors based on their study and business idea. It is a present about a detailed business model, consists of the business plan about the new canteen business model itself, the market analysis, the marketing strategy and its feasibility analysis.

The thesis outline will be organized into three main sections: introduction, theoretical background, practical implementation, business plan outcome and finally the conclusion. The theoretical background includes the scientific information about school nutrition, Vietnamese culinary habit, food hygiene and the business plan theory. The research methodology and the

practical investigation results are covered in the practical implementation part. Through the next part, the outcome of the business plan will be modified and published.

2 Quality school meal

Theory and evidence based on solid foundations from reliable sources are essential to build strong arguments for building and expanding business idea. Within this section, theories supporting the project will be selectively discussed in depth to support the author's practical implementation and the outcome parts. The theory strongly focuses on investigating about the school nutrition scientific study, Vietnamese culinary habit, food hygiene, business plan in catering and marketing strategy.

To work in a certain field, the priority is fully equipment with related professional knowledge. The study about school nutrition will provide the authors with the necessary knowledge to develop business models in this area, specifically, in school nutrition. As the business will be operated in Vietnam, an understanding about Vietnamese culinary habit is a must. Besides, the food hygiene theory will be giving authors a solid foundation in food safety and hygiene according to European standards, from which they can incorporate this element into their business development that related to process and serve food.

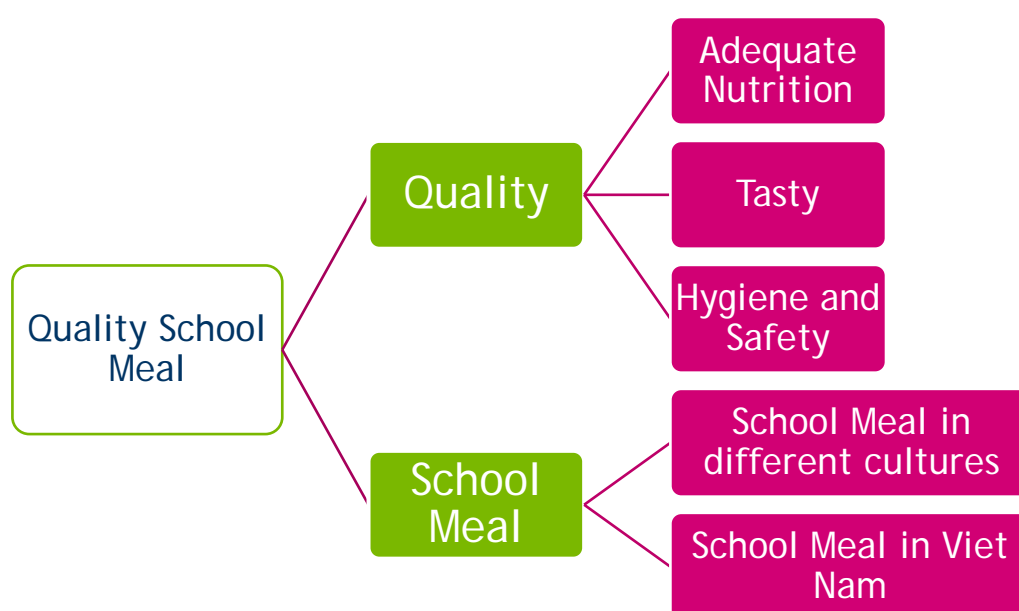


Figure 1: Theoretical background structure

Figure 1 illustrates the main structure of the theoretical platform. In this section, the term of quality school meal will be defined. Quality school meal is a combination from "quality" and "school meal". Quality is not only about the tasty and deliciousness but also the accurate in nutrition and commitment of food hygiene and safety. School meal is defined as meal that provided for student for their lunch at school. School meals in different places with difference

of culinary cultures are vary. Typical school meal from well-known cultures such as USA, France and Finland will be mentioned ad reference in this section. Besides, as a market for the future business, culinary and school meal of Viet Nam is also discussed.

The next section is the academic theory about business plan and business model, which play as a backbone in building and developing business ideas. Undoubtedly, every business starts with a business plan. Last but not least, as a private and profitable business, marketing strategy will play an important role in the business idea development. Therefore, a solid theoretical foundation of marketing is indispensable.

2.1 School nutrition

The influence of nutrition on comprehensive development is undeniable strong, especially on health and learning. Scientifically proven, nutrition is one of the three major factors that impact a development of human from being a child, alongside with genes and environment. Nevertheless, research studies show that nutrition in a child period is also linked to their health and academic performance in later years. (Hägglund 2013. 4-6.)

As its pivotal role in growth progress, nutrition needs to be concentrated and invested appropriately since being a child. A child's nutrition environment consists of three main part, parental nutrition at home, school nutrition and other social nutrition environment. In particular, home nutrition is highly personal and strongly depends on parents as well as family financial conditions. Each parent will have a different concept of nutrition for children, and not all parents understand what a reasonable diet is. In the other hand, other social nutrition environment is such an unstable and volatile element, it depends strongly on the living circumstances and conditions of the child.

On the contrary, school nutrition is the most stable and influential factor throughout a child's development. The fastest development stage of life, from six to nineteen years old, is associated with school environment. Normally, everyone is expected to have an average school period from six to at least nineteen years old, which fits perfectly with the most important period for physical and mental shaping and development. With an average frequency of 5 school days per week, nine months per year and continuous for fifteen years, the importance of school nutrition is undeniable for child development.

Besides, unlike other two factors, school nutrition has high stability and professionalism. Because of its pluralism, school nutrition is paid attention to from not only parents, schools, but also community and government. The development and prosperity of an area or country can be easily evaluated through the education and school nutrition regime for students. For instance, Finland, as a developed country with the best living standard in the world, possessing a well-completed and exemplary school nutrition regime. On the contrary, in developing countries, school nutrition systems are not well-invested, discrete and with poor quality.

2.1.1 Importance of school nutrition in health and comprehensive development

World Food Programme (WFP) was established in 1963 by the FAO and the United Nations General Assembly with the Headquarter in Italia. WFP devoted to “end hunger, achieve food security and improved nutrition by 2030” when they lend a helping hand to 91.4 million people in around 83 countries each year. WFP has prepared 5,000 trucks, 20 ships and 92 planes for their given day and join forces with government and NGOs. “School feeding assures that where quality education is available, children are able to take advantage of the opportunity to learn,” said the Executive Director of the World Food Programme (WFP), Ertharin Cousin. School-aged children’s health, awareness and educational performances are strongly affected by their nutrition. They require such a reasonable nutrition to grow, develop, be protected from disease and have the energy to learn. (Howard 2018.)

“When kids eat healthier foods, this can have a really important impact on their cognitive functioning, which can then translate potentially to better academic performance,” said Juliana Cohen, an assistant professor of health sciences at Merrimack College in Massachusetts and adjunct assistant professor of nutrition at the Harvard T.H. Chan School of Public Health. A school meal is a meal provided to students at school. It provides the energy for student to keep studying as well as implementing other activities in a day. It also contributes to the overall development of school-age children. (Proactive Health Labs, 2018.)

In those developed countries, school meals are a source of providing nutrition and deliciousness. In developing and poor countries, it is such a strong encouragement for student to attend to school, which helps to stay healthy and grow up, thus breaking the cycle of poverty and hunger. Currently, the lack of food is still very high due to complex emergencies (for instants the conflicts in Syria and Yemen), natural disasters (earthquakes in Nepal, Ecuador) and epidemics and pandemics (such as the Ebola virus outbreak in West Africa). According to WFP, countless children, mostly from poor areas, turn up to school without having full meal, which the hungry makes it difficult to focus on studying. For them, a daily school meal is more than just better nutrition and health, but also increasing access to and achievement in education. It is also a strong incentive to consistently send children to school. (Proactive Health Labs, 2018.)

Besides, mentally, for many students, especially children, it may be their favourite part of the school day: lunchtime. A good lunch meal can be considered as a strong motivation for daily school attendance, especially in Asian countries like China, Japan, Korea, Vietnam, where there is a heavy education and student must study hard both at school and at home. Children who lack proper nutrition have trouble focusing in lesson. Medical authorities and nutritional experts have recorded that children who have nutritious meals every day likely to be outstanding. It is a fact that come to school, the very first question of most student is what to have for today’s lunch. (Proactive Health Labs, 2018.)

From the past, in the present and in the future, food is the fundamental element contribute in children's development in physical and mental. The author mentions about the importance of food and nutrition intakes have play a key role in schoolchildren health and well-being as during their childhood from 3-18, children have to spend most of their time at school. Therefore, they will take at least 1 meal per day at school, or at boarding school, they will have 2 to 3 meals per day. Hence, school meal, especially school lunch plays a key role in children's development. (Virginia et al. 2008, 5.)

In 1995 in The United States, the standard and requirement were last set for National School Lunch Program and School Breakfast Program. The National School Lunch Program can serve more than 30 million children per day. Together with the School Breakfast Program, two school meal programs can provide more than 50 per cent school's food for students. They made a huge impact on student's nutrient issue and warrant a safety net for children in need as depending on household income, a child can have free food or with reduced price. (Virginia et al. 2008, 1.)

For more than 50 years, the Recommended Dietary Allowances (RDAs) of the United States and Dietary Standards/Recommended Nutrient Intakes (RNIs) of Canada had create the nutrition policy in various countries in order to meet the know of nutritional needs. Despite of revising and updating, the RDAs and the RNIs had to face with the true is that in 1990s, several nutrition studies bring new knowledge to the scientist. They know that there are links between diet, health and nutrition intakes. In 1994, the United States and Canadian government and some organizations supported for the Food and National Board of the National Academies' Institute of Medicine to set a new dietary reference values, which is known as the Dietary Reference Intakes (DRIs). The DRIs can be a standard for individual use in take care of health, avoid disease and avert overwhelming nutrition intakes. (Otten et al. 2006, 1.)

Vietnam, as a developing country, has pretty high rate of malnutrition. Vietnam National Institute of Nutrition (NIN) was established in 1998 and be one of the six national institutes of the health sector. Its mission is to study the nutrition demand of Vietnamese people in nutrition. Then, setting the nutritional standard which is suitable with needs as well as improve health. There have been significant developments such as the malnutrition rate of children under 5 years old was decreased from 51.5% (1985) to 21.2% (2007) and xerophthalmia was prevented by adding adequate amount of vitamin A in right ways. (Vietnamese Nutritional Institute 2013.)

Governments from over the world recognize the importance of nutrition in physic and mental development. Thus, they have supported for various health institutes and nutritional programs. The nutrition standards were set according to the health issues of each country. For instance, the U.S government's duty is reducing the rate of obesity children under 17 years old. However, for the Vietnamese government, the big issue is decreasing the amount of malnutrition children. (Vietnamese Nutritional Institute 2013.)

The world population in May 2018 estimated 7.6 billion people lead to the amount of food consumption is extremely high. Food is indispensable in everyday life for both adult and especially for children which can give them adequate nutrition. According to Karen & Lisa (2014, 4), nutrition is a science that analysis nutrients which are found in foods and the body. Nutrients are the main source of human survival, especially with children. They need nutrients not only for survival but also for physical and mental development; depending on age, the requiring of food and nutrients will be different. (Keren et al. 2014, 4.)

Furthermore, the researchers also studied the effects of food and nutrition on the human body, at different stages of development. Hence, depending on the needs of each age and individual demand, the diet will be different. The word 'diet' has several meanings and usually it is misunderstood as negative meaning. As more and more people have to face with obesity, they have to apply diet to lose weight. Then, when mentioning about diet, people will think that 'diet' is only for the one who want to lose weight. However, general meaning of diet is absolutely simple as it is the daily food and beverage that people consume. (Keren et al. 2014, 4.)

2.1.2 Nutrition and menu planning in each stage of development

Estimated Energy Requirement (EER) showing that children from the age 4-8 will need 1742kcal for boys and 1642 for girls. However, the energy needs of children can be different due to the basal metabolic rates (BMRs), growth rates and activity levels. In addition, protein is important to body development. Recommended Dietary Allowance (RDA) for protein is 0.95 grams per kilogram body weight for children from 4-8 years. With children from 1-3 years, they need 1.1 grams protein per kilogram body weight. (Keren et al. 2014, 385.)

According to Karen & Lisa (2014, 385), fat is also an important part of the diet. However, parents and schools need to control the daily fat intake. Children and adolescent from 4 years old to 18 years old need the fat amount between 25 to 35 percent of calories and fat should come from polyunsaturated and monounsaturated. Those are from vegetable oil, nuts and fish. Monounsaturated fat mostly from seed, nut and vegetable oil which can reduce the cholesterol level and diminish the risk of cardiovascular disease. Omega-3 and omega-6 come from polyunsaturated fat, which from fatty fish, vegetable oil and seed, non-hydrogenated soybean oil. (Keren et al. 2014, 385.)

In addition, vegetable plays a key role in children meal and the amount of vegetable should be adequate for children. Vegetables and fruit should be served along with meat, poultry and fish to insure enough vitamins for them. Another important source of nutrient is dairy product such as milk, cheese and butter which provide protein and calcium for children. (Keren et al. 2014, 386.)

Children between ages 8-18 are called adolescents which is a critical stage in the growth of human being. Girls who reach the ages at around 10-11 years will start their adolescence and

12-13 years for the boys. When they turn to around 18-20 years, that stage will end. However, adolescence more likely to start base on weight more than age, which mean when they reach 30 kg, children will turn into adolescence. (Gerald 2002, 36.)

Adolescents need to govern their appetite due to the fact 1 in 5 children as the age from 6-19 years in the United States has obesity (CDC 2018). They need to not only control their meal portion but also doing exercise. An adolescent will consume energy as twice as an adult even with the laziest adolescents. Therefore, they need to concern how much nutrients that they need to consume. For instant, adolescents need to consume 1.5g protein/kg body weigh/day. However, protein have to be eaten at the same time as the food which containing protein but not as an energy source. (Gerald 2002, 37.)

In addition, some experts advise that adolescents need to intake 800mg calcium per day while other advice that 1500mg be enough. One pint of milk (600ml) contents about 700mg calcium and 100g hard cheese has the same amount. However, as many adolescents do not take enough calcium from milk then calcium tablets are taken. Nonetheless, do not take exceed 200md per day as it will cause renal damage in some people. They also need to intake carbohydrate and fat which in cereals, pulses and other plants foods. Adolescents tend to eat more snack then main meals then then the fat in the main meals should be as low as possible because snacks content a lot of fat even more than what they need for a day. (Gerald 2002, 38.)

Last but not least, beside carbohydrate, fat and calcium, they also need to consume iron, zinc, iodine and vitamins. They need iron to supply for all cells of body and also for formation of extra haemoglobin needed to boost the number of red blood cells as body grow quickly during adolescence. A young adolescent needs about 10mg zinc per day and the older one need 15mg. In every 100mg protein give 15mg zinc. Lacking iodine my cause goitre then eating seafood 3-4 times per week may suffice for iodine need as its content about 65microgram iodine per 100g edible portion. They, again, need vitamins a, C, B6 from food and supplement tablets. (Gerald 2002, 40.)

2.1.3 A good school meal around the world

There is no doubt about the important of school meal to student, which should be given every chance of being one of the highlights of the day. School meals give all students the opportunity to develop good eating habits and are a vital element in public health work. Students who eat school lunches are in better position to learn. Therefore, nutritional quality and appetite should be always guaranteed to maximize the value and effectiveness of a school meal. (Finnish National Board of Education 2014.)

A good meal is such a harmonious combination between many factors from internal such as: nutritional adequacy, hygienic, appetite, sufficiency in amount to external like attitude, eating environment. The food should be tasty and prepared with care. One or more cooked dishes are

served daily, ideally including a vegetarian dish that everyone can enjoy. The food served requires nutritious and made from good quality ingredients. (Finnish National Board of Education 2014.)

Moreover, kitchen staffs should have good skills and clear procedures, and carry out self-inspections regularly to make sure that the food is safe, ensuring that there is no risk of diners falling ill. A daily school meal should include all the nutrients necessary for the development of the students with a scientific ratio. Basic substances like starch, good fats, proteins and vitamins from fruits and vegetables are compulsory. (Hägglund 2013, 14-24.)

Besides, good school meals do not just involve the food on the plate. External factors can also significantly affect the taste and effectiveness of the meal. Meals provide a pleasant experience in a secure environment, and they are scheduled so that all students can eat their lunch in peace and quiet. School meals are also part of the education, students and adults enjoying good meals together can promote well-being and give them time for social interaction. (Hägglund 2013, 14-24.)

Basically, there is such a general standard for supplying a good meal, which sustainably provide adequate nutrition and energy for student as well as creating a taste satisfaction. However, because of the diversity in culture, culinary and eating habit, countries all over the world have various kinds of school meal programs. From America to Africa, Asia to Europe, school lunches are as diverse as the cuisines of their nations and the students who eat them. Here are some examples of the diversity of school lunch around the world. (SaveUR 2017.)



Figure 2: A typical school lunch in Virginia, USA (SaveUR 2017.)

Figure 2 states a common lunch portion of student at school in USA. It mainly includes fast food and convenience food that children really like such as nuggets, French fries, burgers.



Figure 3: School lunch in France (SaveUR 2017.)

The figure 3 shows how a typical school lunch in France is. It includes a variety of dishes and ingredients, such as grilled fish, salad, red beans, seasonal vegetables, garlic sausage, fruit salads and chocolate flan.



Figure 4: South Korean School Lunch (SaveUR 2017.)

Figure 4 describes a South Korean school lunch. Students normally are not allowed to bring their own lunch but receiving a nutritious lunch from school. A Korean typical school meal normally is a tray with five or more sections. The two large sections of the tray are usually for soup and rice while the small ones are for salads, seafood and fruit.



Figure 5: Finnish School Lunch (SaveUR 2017.)

Figure 5 presents the daily school lunch in Finland. In Finland, planning school meals is taken very seriously. In Finland, school nutrition is strongly focused and seriously carried out. Besides lunch, every student is offered snack in the morning and afternoon. Children normally have their lunches in a canteen where they can choose whatever they want from a large variety of dishes.

2.1.4 The limitation of school nutrition in developing country compares to developed country According to WFP, around 368 million school-aged children - about one in five - get a meal at school every day in 169 developing and developed countries. However, despite the global nature of school feeding, the coverage of these programmes is lowest where they are most needed. In low-income countries, only 18 per cent receive a daily meal at school, compared to nearly 49 per cent of children in middle-income countries. (UN News 2013.)

There are many reasons from subjective to objective that make it difficult for students in developing country to obtain regular nutritional meals. The very first and important reason is missing a general uniform standard of nutrition at school and for student. People in developing countries, especially poor households, are not adequately informed about the importance of nutrition in general and school nutrition in particular. The second and most common cause is the family's financial difficulty. Unlike in developed country, where food is the basic demand, in developing country, where the living conditions are low, daily meal is still a problem for many people. (Ababio et al. 2016.)

Financial issue is the second largest reason. Lack of support from government in education and nutrition as well as the evident distinction between the rich and the poor class lead to an imbalance in coordinating school meal for every student. Besides, the negative impact of the hardship of the economy that drive up the ingredients price also give a hand to the school nutrition problems in developing country. (Ababio et al. 2016.)

In addition to objective reasons, a shortage awareness of students and their parents about school nutrition is considered. Instead of having lunch, many students prefer to spend their money into games, snacks while their parents do not really care what they going to have in lunch and they are even too busy to concern about that. On the other hand, instead of nutritious food, students tend to have attractive but unhealthy ones such as candy, instant noodle, fast foods for their lunch. (Ababio et al. 2016.)

Lack of food hygiene and safety are such a huge disadvantage. Comparing to those developed countries, where food safety is paramount, people in general and students in particular often have to use unqualified and unknown foods. Besides, there are several standards and regulations on food safety and hygiene that required to be complied with, especially for school nutrition in developed countries. At the same time, these standards are rare or violated in many low and middle-incomes countries. (Ababio et al. 2016.)

2.2 Vietnamese culinary habit

Vietnamese culinary culture is famous for its variety of foods and the way of cooking. Through thousand years of establishment and development, Vietnamese people have created beautiful cooking art including amazing and creative cooking methods. Besides, Chinese influences can be easily recognized in the use of chopsticks and the cooking technique of stir-frying.

After thousands of years, Vietnamese people have gradually formed and developed their own culinary habit. This tradition is evident in the style of cooking and eating habit of Vietnamese people. Being a traditional culture, it also effects to the school lunch habit of Vietnamese students. With the purpose of building a business related to school meal, an in-depth research in this area is indispensable. This part will briefly introduce the culinary habit of the people as well as lunch styles of students in Vietnam.

2.2.1 Vietnamese traditional cooking and eating style

Because of being a coastal country, fish and seafood are popular in Vietnam, especially in the central and southern regions. Besides making foods, fish can also be used to make fish sauce, which is a trademark of cooking. Fish sauce undoubtedly is one of the most common and essential ingredient cooking. Additionally, Viet Nam is worldwide famous for tropical vegetables and fruits, which fresh ingredients are the mainstays of Vietnamese cuisine. Vietnamese food owns its distinctive flavour by the appearance of abundant herbs and spices, including basil, mint, coriander, ginger, chili peppers and garlic. (Nguyen 2002, 10-12.)

Meat is also common in many Vietnamese recipes. Pork is the most popular one, but chicken, duck, beef is eaten as well. Distinct from the west, in Vietnamese way, every part of the animal consists of organs can be used in cooking. For vegetarian food, tofu, or soybean curd, is often used as a high-protein substitute. (Nguyen 2002, 10-12.)

Understanding the Vietnamese cooking techniques is essential for doing business related to cuisine in Vietnam. Firstly, psychologically, local people naturally tend to favour the dish that is processed in the local style. Moreover, the variety of cooking leads to the diversity in dishes that make the many richer and more attractive. The same ingredients with different way of cooking can become different kind of foods. For examples, several dishes can be made from chicken with Vietnam cooking style such as fried chicken tossed with fish sauce, stewed chicken herbs, boiled chicken rice, chicken salad, fried chicken with ginger. (Nguyen 2002, 10-12.)

There are various kinds of cooking techniques from basic to sophisticated that are sequentially used for daily basic meal and formal occasion. Especially, the diversity in cooking is largely reflected in the preparation, milling of ingredients as well as the use of auxiliary materials and spices. In this section, to simplify and fit the target of the article, only basic techniques that are necessary for making daily meal will be mentioned. (Nguyen 2002, 10-12.)

The most common methods that can be used for most of ingredients are braising, simmering, steaming, grilling, frying and stir-frying. Each of these preserves and enhance the freshness and flavour of the food in different way. Braising especially popular, as it requires little heat but produces well-flavoured foods in wonderful rich sauces. Besides, there are a lot of other cooking techniques used widely in cooking art in Vietnam such as fresh wrap, congee, soup, roasting, hot pot, curry and cook in a vinegar-based hotpot. (Nguyen 2002, 10-12.)

As such a typical wet rice country, it is easily to recognize the omnipresence of rice and rice-related dishes on every daily meal of Vietnamese people. A typical meal of Vietnamese family would include firstly and importantly a large bowl of rice, eaten with high-protein products such as fish, seafood, meat, tofu (grilled, boiled, steamed, stewed or stir-fried with vegetables). Normally, there are also a stir-fry dish or vegetables (raw, pickled, steamed, or fresh vegetables). Last but not least, "Canh", a Vietnamese special kind of soup, is indispensable in the meal. It is a clear broth with vegetables and often meat or seafood, cooked with various spices. (Nguyen 2002, 10-12.)

Traditionally, breakfast, lunch, and dinner are the main and the only meals in Vietnam. Dinner is the most important one, in which whole family members together sitting on the tray of rice, enjoy the favourite dishes, and tell fun story, education, working in a warm and friendly atmosphere. It is the only one that usually requires more than one dish on the table with careful preparation. In breakfast and lunch, rice products can be alternatively replaced by other foods such as "banh mi", rice crepe or pho and other noodle soups. (Vietnam Online 2005.)

Different from Western culture, Vietnamese people have often gathered together in meal. While eating, the Vietnamese love chatting (unlike the Westerners avoid talking in the meal). In family meal, all dishes except individual bowls of rice are communal and are to be shared in

the middle of the table. It is also customary for the younger to ask for the elders to eat first. Each member also picks up food for each other as an action of care. (Vietnam Online 2005.)

Besides cooking at home, Vietnamese people do often go out for meal, especially students, officers, employees, who are too busy to cook for themselves. Their destination can be restaurant, fast food store, cafeteria, but mainly sidewalk canteen. It is a kind of diner that very popular in Vietnam, specializes in offering ordinary meals with cheap price. Sidewalk canteen has been existed for a long time and is a cultural feature of ordinary Vietnamese people. (Vietnam Online 2005.)

2.2.2 Vietnamese school lunch and the limitation in the system

In Vietnam, because most of schools start early at 7 am, students usually hastily have or even skip breakfast. Therefore, lunch is considered as the main meal that provide nutrition and energy for entire day's activities. In primary and secondary school, lunch meal is included in the study program that compulsory for every student. Some schools have kitchen for making meal at school, others order with large quantity at specialized company. Differently, in high school and university, students are mostly able to have lunch themselves. They are free to choose the dish and place to eat, inside or outside the campus. (Robert 2018.)

Mention about the compulsory school lunch for children, a price for one portion of school meal has a range from 15000 VND to 50000 VND (approximate 0.5euro to 2 euro). A lunch set includes rice, meat/fish or other high-protein products, vegetables and soup and sometimes fruit for dessert. Usually on the last day of the week or special occasions, it can be replaced by other foods such as noodle and pho. Based on the difference in price, school meal program in different school has different quantity and quality. (Robert 2018.)

Students in high school and college mostly can have lunch by themselves. Depending on the budget, they can flexibly choose different meal with different price and quality. Usually, besides the canteen inside school campus, there are many sidewalk diners and private canteen around the school that specialized for student with reasonable price. In those restaurant, various dishes are presented with very reasonable price. (Robert 2018.)

By successfully transforming from one of the world's poorest countries 25 years ago to a lower middle-income country (MIC) (2011 per capita income of US\$1,260), the life of the Vietnamese living standard has increased significantly, comes with the improvement in nutrition, especially school nutrition for student. School meals quality has been improved day by day with the supports and efforts from the government, schools, society as well as from the students themselves and their parents. However, despite of this positive improvement, lots of issues still exist to be considered. The most serious issue should be considered is the hygiene and safety of food. At present, food poisoning still occurs frequently in several schools, especially in elementary schools, because of the inadequacies in monitoring and ensuring school food safety and hygiene.

According to the latest statistics, in recent days there are a total of more than 200 children at Xuan Non Kindergarten (Dong Anh District, Hanoi) suspected of being poisoned with food and hospitalized for treatment. This is not even the first time of food poisoning occurrence in school environment in year 2018-2019. (Anh 2018.)

Besides, the awareness of school nutrition in Vietnam is still very low, including parents and schools. According to Professor Doctor Truong Hong Son, the contribution of parents is still low that contributes to the difficulty for the school to organize quality lunch with the low fund. As one point to note is that school meals in Vietnam are 90% self-sufficient and very lack of support from the state as well as local authorities. Moreover, the missing of professional supplier as well as lacking qualified staffs and the miscommunication between parents and school give a hand to the lack of quality in school nutrition. Also, according to Professor Doctor Son, schools, especially public schools, whether or not applying strict regulations on school meals, depends on the quality and size of each school. School food safety is not concerned and causing food poisoning will greatly affect children later. Therefore, there is a need for more active attention from parents to children's nutrition. (Anh 2018.)

Controlling a standard of a lunch with adequate nutrients sometimes will be overwhelming as a big trouble with a huge amount of portion, especially in the circumstance that locals in Vietnam are missing an official legal hygiene or quality standard for it. Furthermore, the negative impacts from the economy, policy or even the lack of awareness of people, accidentally make the situation worse. These limitations and disadvantages are closely related and mutually supportive, which make the effort of improving the current status of school nutrition becomes more and more challenging. (Anh 2018.)

In Vietnam, the quality of school meal is uneven in different schools. School meal is not financial supported from government, it totally depends on the finance status as well as the development strategy of each school as well as financial conditions of student's family. Therefore, students mainly have to pay for their every lunch whereas there are different price, product quality as well as service quality between canteens in different schools, unless there are any special program or scholarship. Moreover, the gap of rich and poor distinction in Vietnam is very clear, which leads to the uneven in living and education standard. It also gives a hand to the unbalance of school nutrition for student at the same level in different school with different financial support. (Anh 2018.)

There is no uniform price for school meal. It is defined by the quality and the budget of each school as well as the financial support from the parents. Generally, the price is around 0.5 euro per portion in low quality public school to 1-2 euro in high quality public school. And with the double or more tuition fee, students in private schools receive a better school nutrition which can up to 4 euro per portion. (Anh 2018.)

2.3 Food hygiene and safety

With the development of the technology, economy and society in the 21st century, living standard has increasing outstandingly, go along with the significant raise in demanding in regard to healthy and safe food. Therefore, food hygiene and safety has become increasingly important, in both production and consumption.

Food hygiene and safety are proven and verified scientific information that are related to the preservation and verification of food that consumed daily. Food is indispensable for living, but unqualified and poisoned food make the life negative and the bring death closer. Therefore, food hygiene and safety need to be equipped and enforced in any situation anywhere.

This section is briefly about the recognition of food hygiene and safety as well as its necessary present in production and consumption process. Besides, it is mentioned about the food hygiene and safety standard regarding to Finnish regulations, which will be references for the safety and hygiene part in the operation function of the author business that will be discussed later in the thesis.

2.3.1 Food hygiene and food safety recognition

Food hygiene narrowly scientifically defined a concept verifying that food does not contain pathogenic microorganisms and toxins. Considerably, it includes the necessary conditions and measures to maintain the freshness of food as well as ensure its safety and comestible. By subjective and objective causes, food can easily be contaminated at any point during slaughtering or harvesting, processing, storage, distribution, transportation and preparation. The lack of food hygiene will negatively affect consumer health, or worse, lead to several foodborne diseases or even death. (Laukkanen 2009, 3.)

Food safety is defined as a non-toxic ability of food. It is about scientific disciplines that needed to complement in preparation, processing, storage and use of food to ensure consumer health and prevent negative effect or foodborne-illness. Noticeably, the term "food safety" and "food hygiene" are regularly being used interchangeably and be said to be undifferentiated. However, while they do overlap, they are not directly interchangeably, and it is important to recognise the different between them. (Payne-Palacio 2012, 65.)

Basically, food safety is largely related make the food consumable, which encompasses all aspects of the practices and methods that needed to follow to make sure the food fit for consumption. Meanwhile, food hygiene specifically concerns about foodborne-illness that rise from bacterial contaminants and other chemical and physical hazards. Food safety refers to the entire system of managing risk, whereas food hygiene is only one aspect of it. (Payne-Palacio 2012, 65.)

Recognizing this difference is actually important, especially for working in the field related to food and food processing. Understanding this helps in determining the level of knowledge required in the business and how to apply all the necessary controls. This, successively, gives a better look in improving business practices as well as needed additional training addition. (Payne-Palacio 2012, 65.)

For instance, working in the same environment of the same business, different positions with different roles requires dissimilar knowledge and certificate of food hygiene and safety. Being in managerial or supervisory roles need an understanding of how to implement a food safety system, such as HACCP. Conversely, being in the lower position that directly work with food process only needs food hygiene awareness. (Payne-Palacio 2012, 65.)

2.3.2 Importance of food hygiene and safety

Generally, food is a source of nutrients for physical and mental development of the body and ensuring health. However, at the same time, without the guarantee of food hygiene and safety, it can become a source of disease. No food is considered nutritious if it is unsafe for the body. Therefore, food hygiene and safety play such important role to health. (Swientek 2008, 109.)

Besides directly having great influence on human well-being, in the long term, food quality does impact on the human lineage. Alongside with those acute poisoning with visible symptoms, using unsafe and non-quality foods can lead to other long-term danger, which is the gradual accumulation of toxic substances in some organs in the body that cause defects, deformities for future generations. Moreover, these adverse health effects are strongly based on the pathogens. Malnourished children, the elderly, people that is sick and have weak resistance to diseases caused by unsafe food is even more likely to be easily malnourished and ill. (Swientek 2008, 109.)

At the macro level, food hygiene and safety do have a certain economic and political significance. For many countries and territories, food is a strategic product, especially agricultural and developing countries. Food hygiene and safety commitment increases competitive advantages in the international market. In order to be qualified and competitive in the international market, food not only requires to be produced, processed, preserved accurately and sanitarily to prevent contamination of microorganisms but also not to contain synthetic or natural chemicals that exceed the regulations allowed by International or state regulations. (Swientek 2008, 109.)

Insanitary and unsafe foods cause various consequences, from acute, chronic to fatal diseases. The main damages caused by unsafe food disease for individuals are medical cost, health recovery, the loss of contraband due to work interruption. In term of business and manufacturers, there are financial loss from handling issue, cancelling or recovering products, production and

advertisement. Importantly, the heaviest loss is consumer trust and confidence. (Swientek 2008, 109.)

In addition, there are other costs such as investigation, investigation, separation, toxic verification, consequence settlement. Therefore, food hygiene and safety have an essential practical meaning in the living environment and economy of any country, both developed and developing countries. The primary goal of food hygiene and safety is to ensure that food must be healthy and clean, people avoid poisoning due to eating contaminated or poisonous food. (Swientek 2008, 109.)

2.3.3 Food hygiene and safety in production

Because foods can easily be unsanitary at any stage of the food chain, from dissection, harvesting to processing and final consumption, food safety standards and regulations as well as measures to prevent food poisoning need to be carefully enforced throughout its the life cycle. In today's industrialization, most foods are produced by industrial chains in large quantities. They originate from farming and ranching products on large farms, be processed and packaged industrially, and sold in supermarket and multinational food outlets. This modern food production has reduced costs and increase the quality of food available, as a result, promptly solve the food needs from population significant growth. (Payne-Palacio 2012, 74-75.)

However, this centralization of food supply accidentally presents a possibility of foodborne pathogens and toxins infection widespread. Moreover, with the globalization trade, it is a chance that food can be contaminated in one country and cause outbreaks of foodborne illness in another. Because of the complexity and high implications of the production line, food hygiene and safety should be priority in food production. (Payne-Palacio 2012, 74-75.)

There are factors that decide the level of food safety in a certain production. Moreover, producing different kind of foods requires totally different processing method as well as hygiene and safety standard. Therefore, to create a unified set of regulations on food safety that can apply for any products in anywhere, HACCP, which stands for Hazard Analysis and Critical Control Points, has been introduced. Basically, HACCP is the basic tool in planning to create safe food in applying ISO 22000 at organizations participating in the food chain. It includes seven principles and twelve steps in the application sequence. Conveniently, HACCP can be applied for all sectors of the food chain from primary production to final consumption. Its advantage is about identifying the main path of risk and tackling the problem. (Payne-Palacio 2012, 74-75.)

Besides HACCP application, there are many factors that food processing business need to concentrate on to ensure food hygiene and safety for their production. There is generally some common crucial area of focus that need to be applied for any business for food hygiene and safety guarantee. The very first thing that need to be taken into account is facilities location and desire. Area that prone to pollution need to be avoided to reduce the risk of contamination

while the material for internal building need to be durable, dirt prevention, easy to clean and safe for staff. (Payne-Palacio 2012, 74-75.)

As directly processing and producing food, machinery and production line need to be designed reasonably. Its layout should allow convenient maintenance and cleaning of machinery and surround as well as prevent contamination during the process. The design of the machinery also need to be logic and comply with food safety regulations. Poor design can result in accumulating excess food ingredients in stuck corners that are difficult to clean. (Payne-Palacio 2012, 74-75.)

Besides the requirements for machinery and facilities, control of external factors affecting food safety needs to be strictly concentrated on. In which, pest control is the most common case, since pests are completely a risk to food safety. Troublesome insects such as cockroaches and flies can spread food-borne diseases by contaminating food at any stage of production. (Payne-Palacio 2012, 74-75.)

Naturally, waste is always present in food process. Appropriate containers and suitable waste storage should be well-prepared, go along with the adequate establishment of procedures for the storage and removal of waste. Besides, cleaning and disinfection programs to ensure the accurate hygiene standards must be regularly organized. Periodically, proactive maintenance measures for facilities and food processing machinery have to be implemented to ensure their smooth operation as well as food safety guarantee. (Payne-Palacio 2012, 74-75.)

The use of chemicals is inevitable in industrial food processing. Itself, combines with pest control and other hazard possibility requires the concentration on environment hygiene awareness to limit the risk of accidental environmental contamination. The chemicals must be accurately stored and used on food processing due to food safety practices to not contaminate the food products at any stage in production. (Payne-Palacio 2012, 74-75.)

Besides production process, food safety must be carried out during the process of handling, storage and transport, both input deliveries and out-coming products. Temperature and humidity, hygiene of vehicles, containers and packages are elements that need to be considered to prevent the deterioration of the products. Temperature regulation for food preservation is below five Degree Celsius for cold food and over sixty Degree Celsius for hot food. (Laukkanen 2009, 37.)

Besides objective factors about the environment and facilities, human factor plays an important role in ensuring food safety in production. Personal hygiene of staff should be guaranteed right before and during their shift. Moreover, all staffs should be well-equipped with knowledge about food hygiene and safety, as well as be trained and supervised in the accurate procedures to meet the food safety standard in all aspect's personal hygiene, cleaning, food preparation, food storage, waste disposal and pest control. (Payne-Palacio 2012, 74-75.)

2.3.4 Food hygiene and safety in consumption

Consumer awareness about food hygiene and safety practices plays a key role in avoiding food-poisoning and foodborne-illness. In fact, most cases of food poisoning are result of the irrational and subjective in the process of buying, preserving and processing of consumers. In addition to trusting and choosing reputable brands with quality products, consumers need to equip themselves with necessary knowledge about food hygiene and safety to reduce the risks of toxic food, not only for themselves but also their family and surrounding people. (Payne-Palacio 2012, 96.)

Food consumption process includes selecting and purchasing, storage as well as processing and use. In stage of selecting and purchasing, the importance is to accurately choose fresh ingredients or quality products with clear and reliable origins. The optimal choice is to shop for food at reputable supermarkets or stores. Selective food should be properly packed and labelled with full information about origin, ingredients as well as date of manufacture and expiry. Besides, there are tips for buying fresh food, such as avoid buying produce that is bruised or damaged, choose vibrant, colourful produce, and buy produce seasonally. (Laukkanen 2009, 25-38.)

Food storage plays an important role in the process since unqualified preservation easily make food rancid and contaminated. The temperature of the refrigerator and freezer should always be up to the standard that are at 40 °F (4.4 °C) or below and the freezer at 0 °F (-17.7 °C) or below. Perishable food such as meat poultry and fish, depends on the type, should be cooked or frozen within two to five days. They also should be wrapped and store separately from other products. (Laukkanen 2009, 32-36.)

Processing food consists of preparation and cooking. Personal hygiene needs to be done shortly before. Hand-washing with warm water and soap for twenty seconds is recommended before and after handling food. Raw meat, poultry, fish, and their juices need to be kept away from other food and be handled separately for cross-contamination prevention. Cutting boards, utensils, and countertops should be cleaned and sanitized after using. Food always needs to be cooked at the right temperature and for the correct length of time to ensure that all harmful bacteria are killed. Advice on food packaging and cooking instruction are referred for a tasty and safety meal. Besides, the kitchen where food is processed, needs to always be neat and clean. (Laukkanen 2009, 33.)

After being cooked, the food should be used within one or two hours, depending on ambient conditions such as temperature, humidity. Dishes and cutlery need to be clean before use. Moreover, leftovers should be handled appropriately. Leftovers at room temperature over two hours must be discarded. Other safe leftovers should be placed in the container and put immediately into the fridge or freezer and be used within four days. (Payne-Palacio 2012, 80.)

Besides cooking at home, eating at restaurants and using catering services are increasingly popular. These types of eating have lots of advantages such as convenience, deliciousness, fast delivery. However, it does not properly guarantee food hygiene and safety. To limit food risks, reputable restaurants and brands with adequate certifications and licenses for food safety and hygiene should be referred. At the same time, it is important to carefully check before meal and promptly recognize rotten food. (Payne-Palacio 2012, 80.)

2.3.5 Finnish food hygiene and safety standards

As Finland is one of the most developed countries in the world with the highest living standard, Finnish people are always assured the best welfare. High quality and safety food is a highlight among many benefits they offered. In order to always ensure food quality and hygiene, Finnish regulations and standards of food hygiene and safety required extremely strict. (Laukkanen 2009, 5.)

Because of being a member of European Union, food that produced and consumed in Finland firstly must meet the EU standard and legislation. The principle EU regulations includes Regulation (EC) 178/2002 and Regulation (EC) 852/2004/ In which, Regulation (EC) 178/2002 have laid down the general principles and requirements of food legislation and procedures in matters of food safety as well as establishing the European Food Safety Authority, whereas, Regulation (EC) 852/2004 is about the hygiene of food stuffs. (Laukkanen 2009, 4.)

To protect consumers' health as well as stabilize the operation of the market, The European Union's food safety concentrates on the concept of traceability both inputs and output. Strict inspection is carefully carried out at any stages of production. Moreover, imported products from outside EU are required to meet the same standards and undergo the same tests as food produced in EU. (European Union Law 2003.)

The Finnish Food Safety Authority does directly supervise as well as set regulations to maintain and improve the status of food hygiene and safety in Finland through The Food Act (23/2006). The Food Act (23/2006) deals with all food stuffs and food operations in the entire food chain from production to consumption. One of the most common regulations prerequisite for whoever is and will work in the food-related industry, is the requirement of personal hygiene test such as salmonella test as well as Finnish hygiene passport. (Laukkanen 2009, 4-5.)

Finnish hygiene passport is such a certificate to ensure that whoever works in food industry has adequately acquired general knowledge about food hygiene and safety. Food hygiene expertise that Finnish Hygiene passport requires mainly consists of the seven subfields: Microbiology, Food Poisonings, Hygienic Work Practices, Personal Hygiene and Sanitation. Own-check Practices at Food Premises and Finnish Food Legislation and Authorities. (Laukkanen 2009, 4-5.)

2.3.6 Organic food

Besides professional supplies, in which food are industrially processed in large quantities, organic food is increasingly popular and gradually replacing other industrial food sources. Besides the consumption benefits, it does bring values in economic and environmental aspects. Organic food refers to vegetables, fruits, fish, dairy products and meat grown naturally or through organic farming without processing or refining. (Luke National Resources Institute Finland 2019.)

Although standards for organic food in different places are different, organic agriculture in general is geared towards promoting ecological balance, diversity and biodiversity conservation. In terms of chemical composition, even though scientific studies have proven that there is only little difference in nutrient content, organic food do contain higher concentrations of nutrients, lower levels of anti-nutrients, and reduced detectable pesticide residues than normal product. For instance, chicken that raised in organic farm contains higher levels of omega-3 fatty acids than its non-organic counterparts. It is the result of free from pesticides and herbicides that may have harmful effects. This results in a healthier physical development, with a reduced risk of disorders, illness and disease. (Luke National Resources Institute Finland 2019.)

Moreover, organic food, without containing additives, is expected to be better tasting and more natural. It is also proven to have more healthy chemicals and mineral salts that increase nutritional value and quality. Besides, according to research, organic fruits and vegetables are expected to contain 40% more antioxidants, which element needed to keep the body healthy and free from disease. Besides direct personal benefit as well as being safety for consumption, organic food in the long term do indirectly promote a healthy for future generation. (Luke National Resources Institute Finland 2019.)

In the large-scale, organic foods production gives a hand in environment protection by replacing chemical products by natural equivalent such as using manure instead of fertilizers, crop rotation in place of single crop, weeding for herbicides, and nitrogen-fixing plants instead of nitrogen fertilizers. Water and soil conservation are also included. Besides, it also causes a positive effect on animal reproduction. Economically, using organic product means supporting local economy, which, in the large-scale, increase significant number of local farms and jobs. Besides, using local organic food helps reduce the effort of food transportation, which cut down the corresponding use of energy, fuel as well as manpower. (Luke National Resources Institute Finland 2019.)

Because of its rich of benefits, organic food is recommended worldwide, especially in developed countries, where consumer health and environmental protection are of primary concern. There are businesses and start-ups related to organic food are born daily. Therefore, organic food source will be certainly considerable in the business of the authors that will be presented later. (Luke National Resources Institute Finland 2019.)

3 Business plan

A business plan is the premise of success, especially in opening and doing business. This section of the thesis is about the theoretical discussion of general business plan and business plan for catering field, especially for restaurant. There are two main parts in this section. The first part provides the basic definition and reveals the importance of a business plan in entrepreneurially opening business. The second theory investigates important topics that are necessary in a business plan for the catering sector, particularly in the restaurant business. The study and research of this topic are in support of literatures and electronic resources.

The content of this chapter is the premise for the practice business plan for the future project of the authors. Therefore, it plays a role of the theoretical framework that help readers have a general view and judgement about the actual business plan in the next part of the thesis.

3.1 Business plan

Theoretically and academically, business plan is defined as a written document blueprinting that describing the nature of the business, the sales and marketing strategy, and the financial background, and containing a projected profit and loss statement. It also can be considered as a road map that give directions to the business to achieving its goals as well as reduce hazards in the process. Obviously, a business plan is a fundamental tool that any start-up business needs to have in place prior to beginning its operations. (Barrow et al. 2012, 13.)

Every solid house comes from a good architectural drawing, so does the business. Over time, research studies show that the absence of written business plans leads to higher failure rates for new and smaller businesses, as well as inhibition of growth and development. In addition to mapping out a clear and specific roadmap for the operation of the business, there are number of other important benefit that can anticipate arising from preparing a business plan. (Barrow et al. 2012, 13.)

A person is more confident with his journey with a map in hand. De Colin Barrow believes that a detailed and reasonable plan significantly increase the confidence about setting up and operating the venture. Obviously as long as there are other factors that are beneficial to the business, such as sound ideas and sizeable market. (Barrow et al. 2012, 13.)

Financially, business plan plays a role of the review of the total expenses and needed budget. It is able to show what it needs for, when and where as well as how long it is required. According to De Colin Barrow, Paul Barrow, Robert Brown, under-capitalization and early cash-flow problems are two important reasons why new business activities fail. A properly prepared business plan can reduce these financial risks of failure. (Barrow et al. 2012, 13.)

Sources of finance plays an important in the operating and developing of the business, and a well-prepared business plan substantially is considered as a passport to it. One of the purposes

of business plan is to describe fully the potential and the rationality of the business as well as the entrepreneurial flair and the managerial talents of the entrepreneur himself to others in a way that makes them easily understand as well as completely appreciate the feasibility of the business. This leads to the higher possibility of persuading investment from external parties, which could be bankers, potential investors, partners or advisory agencies. (Barrow et al. 2012, 13.)

The last but not the least, preparing the business plan well enhance the insight of the planning process. Which process important for the long-term sustainable development of a business. It is obvious that all event as recorded on the business plan will not probably occur as predicted. However, the understanding and knowledge generated by the business planning process will help the business prepare for any changes it may encounter and thus allow it to adjust rapidly. (Barrow et al. 2012, 13.)

According to Mary Cane on forbes.com, a good business plan must accomplish three main tasks. Firstly, it aligns the business toward the common set of goals. Secondly, it is able to show the feasibility of the business for a long-term that force the team to take a long and hard look at. Finally, as a sales document, it must be highly persuasive to attract professional investors, who can only have time for a glance at each idea of it. (Crano 2007.)

In *How to Prepare a Business Plan*, Blackwell and Edward believe that to adjust its properties, a business plan must comprise of five basic factors: clarity, brevity, logic, truth and figures. In term of expression, business plan needs to be simple in using language and presenting ideas. Each sentence must be logical and avoid comprising of too many ideas while tabulation should be just wherever appreciating. Simultaneously, the plan's brevity must be noticed. Prolixity is not synonymous with gravity and persuasiveness. Contrarily, it makes investors easily getting bored with the business idea that lead to an inaccurate assessment. Therefore, the essentials of what the investors ought to be told should be mentioned. (BlackWell 1998. 5-6.)

In term of content, mentioned facts and ideas will be more attractive and persuasive if they alternatively follow another in a logical sequence. However, despite of its logic and well-performance, the business idea is still untrustworthy and unimpressive to the investors unless they are packed with actual figures. Therefore, quantification should be implemented wherever possible. Last but not least, all the information and data must be accurate. The overstatement leads the business to nowhere. (BlackWell 1998, 6-7.)

Formally, a business plan would include several sections which are differently organized and presented based on the properties and purpose of the business idea. Basically, business plan for opening business or start-up should alternatively comprise cover pages, executive summary, table of content, industry, customer and competitor analysis, company products and services

description, marketing plan, operational plan, management and organization, personal financial statement, expenses and capitalization for opening business, financial plan, and appendices. Among of them, executive summary plays the most important roles as well as be the toughest part to write. This section contains all the core information to attract the attention of the readers initially. (Timmons. 2011, 49.)

The opening of business plan normally starts with cover pages, which should include all necessary information such as company name, tagline, contact person and address, phone, fax, email, day, disclaimer. Right next to it is executive summary, which succinctly encapsulates the reason for the business plan. Despite of being a part of the opening of the business plan, executive summary needs to be written after the completion of the other parts because of its importance. Depending on the properties of the business, executive summary length may vary from one to three pages, although the optimal length is no more than two pages. The rest of the business plan is a meticulous, comprehensive and thorough description and analysis of the all aspects that listed in the executive summary. (Timmons 2011, 49.)

As the most essential part, executive summary should touch on core criteria's that are highly attractive and persuasive to readers such as business concepts, financial features, financial requirements, current business position and major achievement. Business concepts describe the nature of the business, its products, marketplace as well as its competitive advantage. Financial features and requirements alternatively state financial highlights, such as sales and profits and the amount of capital needed to launch or expand business as well as how it will be used and what collateral is available. Current business position provides general information about the company, its legal form of operation, establishment, principal owners and key human resources. Last but not least, major achievement points out the business' remarkable such as patents, prototypes, important contracts related to product development or results from marketing tests, in order to increase the value and persuasiveness of the business plan. (Timmon 2011, 41-42.)

Difference in purpose lead to the classification of business plan. Generally, based on its purposes, there are three major type of business plans, seeking investors business plan, operation business plan, dehydrated business plan. Seeking investors is the most common purpose of business plan. The length and level of expertise are flexibly adjusted to suit the business plan purpose. (Timmon 2011, 41-42.)

Types of business plan	Seeking investors Business plan	Operation Business plan	Dehydrated Business plan
Distinction			
Length and detail	25-40 pages with general details	Over 80 pages with greater details	Less than 10 pages with only important details

Target audience	New employees Stakeholders (new suppliers, customers) Investors (venture capitalists and professional dept providers)	Entrepreneurs themselves	Confidantes Friends Veterans
Purpose	Raising funds	Gain the deep understanding about the nature of the business	Provide the initial conception of the business

Table 1: Different types of business plan (Timmon 2011, 41-42.)

Table 1 states the general difference in appearances and characteristics of three type of business plans which made by the author based on knowledge provided by Timmon in Business Plans that work page 41-42.

3.2 Business model canvas

Business model canvas is specialized for building a new business by expressing all the input factors that make up the value chain. It was developed by Swedish administrator Alexander Osterwalder with nine blocks. Each of them describes a separate component that is considered constituting the organization of a company. (Osterwalder et al. 2010, 15.)

Academically, according to Osterwalder and Pigneur in Business Model Canvas, business model describes the rationale of how an organization creates, delivers and captures value. A business model is a framework for how a company creates value, it harmoniously combines many specific factors that implemented to earn revenue. As a fundamental of setting up a business, business model should be general, simple as well as understandable while not overestimating the complexities of the enterprise running function. (Osterwalder et al. 2010, 10.)

Customer segment

Since an organization must serve many customer groups, they need to initially be identified and divided into different segments. By identifying the specific needs and requirements of each customer group as well as their values, the products and services can be "tailor-made" to perfectly meet the customer needs. This will help increasing the customer satisfaction, thereby, reinforce the surplus value for customers in return. (Osterwalder et al. 2010, 20.)

Value propositions

Value propositions provides the main core value for the existence as well as development of an organization. It is described as a collection of products or services that navigate to specific customer segment, in order to create value by relieving their pain or satisfying their needs. In return, value proposition defines the difference and outstanding of the business compared to

others. These differences are reflected not only in the quantifiable factors such as price, service, delivery conditions but also qualitative factors including design, brand status and experience as well as customer satisfaction. (Osterwalder et al. 2010, 23-24.)

Channels

A company must address communication, distribution and sales channels, through which customers are approached and receive products and services. Locations for shopping and distributing products and services are crucial. There are five stages of communicating with customer via channels, which alternatively are product awareness, purchase, delivery, evaluation and satisfaction and after-sales service. To effectively exploit the values of channels and reach as many customers as possible, business channels should be combined harmoniously between offline (store) and online (web sales) channels. (Osterwalder et al. 2010, 26.)

Customer relationships

Interaction with customers is essential. The wider the database, the more businesses need to focus on dividing customers into different target groups. Each customer group has their own different need. By predicting the needs of customers, businesses will identify and invest in their target customer groups. A good service will ensure customer relationships are both sustainable and firmly maintainable in the future. According to Osterwalder and Pigneur, there are six types of customer relationships today including personal assistant, dedicated personal assistant, self-service, automated service, online communities, and co-creation. (Osterwalder et al. 2010, 28.)

Cost structure and Revenue streams

Cost structure defines total necessary costs incurred in operating and maintaining the business. An insight into cost structure helps business nicely know the minimum required revenue to make a profit. Cost structure considers about scalability, constant cost and variable cost as well as profit advantages. Cost-driven and value-driven are two types of cost structure, one focuses on minimize cost structure by reducing cost wherever possible while the other concentrates on creating high-value proposition with sophisticated services without concerning about cost. (Osterwalder et al. 2010, 40-41.)

Revenue Streams represents to the profit or potential profit which is earned from each customer segment. Besides the cost structure, the revenue stream will bring a clear view to the revenue models of the business. The revenue stream is a cost adjustment tool. In addition to earning revenue from the sale of goods, registration fees, rental income, licensing, sponsorship and advertising can also be a source of revenue. (Osterwalder et al. 2010, 31.)

Key resources, key activities and key partnership

The input resources are the heart, the core of the output product. These resources can be categorized into physical, intellectual, financial and human resources. Physical resources may include assets such as business facilities. Intellectual resources range from knowledge, brands to patents. Financial resources related to capital flows, income sources and human resources include aspects of personnel. (Osterwalder et al. 2010, 34-35.)

Key activities include important activities that the company must perform to make its business model effectively work. By accurately recognizing the core activities, the business will properly understand the surplus values that should be taken into the market. Key activities are not only about producing process, but also the quality of output product and service as well as the way of approaching the market, solving problems, networking. Determining accurately the value proposition that be provided to customer helps smoothly building relationships with existing customers as well as efficiently attracting the potential ones. (Osterwalder et al. 2010, 37.)

Whether for a start-up enterprise or an established company, it is very important to create alliances with partners. A successful partnership network will help optimize business model, reduce risk as well as acquire resources. Business can collect important information through these alliances, by identifying from the beginning potential partners that bring value and how valuable those relationships are. There are four different types of partnership: strategic alliances between non-competitions, cooperation between competitions, joint venture to develop new businesses and buyer-supplier relationships. (Osterwalder et al. 2010, 39.)

3.3 Specialized canteen business plan

Basically, business plan for restaurant and dining sector requires a general framework with all necessary parts as mentioned above. Generally starting with cover page, executive summary and followed by company and product/service description, activity management, marketing strategy, human resources, financial planning and future development. Nevertheless, a strong restaurant business plan usually includes extra components to meet the specific requirements of a customer service industry. (Roger 2007, 184.)

At first, the concept and type of service of the restaurant are requisite. More specifically, core elements that play an important role in building the impression of the investors such as type of cuisines, food and beverage menu with price ranges, decoration, kind and level of service need to be carefully depicted in detail. Especially, the accentuation of how these concepts will be outstanding in the market and aligned with the unique selling point undoubtedly indispensable. (Roger 2007, 184.)

Menu is such a touch point of the restaurant that firstly and regularly interact with customer. It significantly decides their first impression as well as level of ordering. Similarly, as being a persuasive point in the business plan, an innovative and compelling menu will be a convincing reference of the potential of the restaurant to the sponsors. Additionally, price ranges that are

based on a detailed cost analysis should be added into the menu. This will give investors a better overview about the targeted price point as well as the financial estimations of the business. Go along with it, a specific illumination of customer service can be a powerful way to transmit the entrepreneur's approach to hospitality to investors. (Roger 2007, 184.)

A good team management significantly increase the possibility of success of the business. A brief overview about the team with the description of strong suit of every member should be added into the business plan. It is necessary to demonstrate all skills, knowledge as well as gained experiences that needed to establish and run a successful restaurant. (Arth 2016.)

Design is also a core element for a successful restaurant. A detailed presentation of the restaurant's design from the backdrop of the dining room, kitchen to the design of furniture, cutlery, with incorporate some visuals with be helpful. It is especially needed if the concept of the restaurant strongly focusses on aesthetics and design uniqueness. (Arth 2016.)

Location is a crucial criterion that need to be satisfied before opening a restaurant. It is not only essential in winning customer attraction but also an effective advertisement. An ideal location closely links to the target market and perfectly match to the business concept. According to Roger in 'Restaurant success by the numbers: A money-guy's guide to opening the next new hot spot', location and concept have to be firstly priority. The research of market analysis and demographic data are such considerably support in identifying suitable location and concept. Moreover, others important details of its characteristics such as footage square, rent price, parking, freeway accessibility need to be considered in location sector. (Roger 2007, 27.)

Market analysis plays a role as the persuader for the business concept. It convincingly shows the investor with data and knowledge the local economy, the targeted customer group of the restaurant as well the potential of the business succeeds. Any restaurant needs to have its own customer group. Therefore, a deep understanding of the market is imperative. (Roger 2007, 185.)

On the other hand, market analysis and location should be closely related to each other. Importantly, they play an important role in identifying and analysing competitors and their main business concept. According to Roger, at least five specific competitors should be named, go along with the analysis of their strength and weakness. The differentiation evaluation of the business itself compared to the others will encourage to the stand out of the restaurant in the market. (Roger 2007 186.)

Financial plan, which is a mathematic equivalent, considerably determines the progression of the business mathematically. In which, the growth in revenues presents the opportunity in the

market and the expenses estimate the cost of delivering product and service. Cash flow statements used in predicting potential problems and balance sheet announce states the resources needed for delivery system. (Timmons 2011, 137.)

A qualified and persuasive business plan should indispensably have in the financial part three key projections, pro forma profit and loss statement for the first three to five years of operation, break-even analysis and capital requirements budget. Basically, pro-forma financial statements is defined as a hypothetical financial reports that show either outlooks or adjustments to actual profit or loss of the business. Break-even analysis determines what level of sales are needed to cover total fixed costs. Capital requirements budget verifies and estimates the total cost of expenditures and investments. (Arth 2016.)

Despite of being not always or even rarely accurate, financial planning partially economically forecasts what can occur as well as create well-prepared plan to meet the set goals. It helps entrepreneur have a comprehensive outlook about the prospect of the business. These financial elements, estimated budget, profit/loss potential, fixed/variable costs, break-even analysis, monthly income, short-term and long-term revenues, daily operation cost, milestones altogether give a hand in wisely managing not only the finance but also the development of the business. Number always tells the truth. These financial parameters force the entrepreneur to not overrate themselves as well as honestly have an objective, realistic view of the opportunities as well as potential difficulties of the business. (Timmons 2011, 137-156.)

4 Research method and practical implementation

In parallel with the theory sector mentioned before, to support creating the actual business plan of the new canteen model, as well as persuasively demonstrating the feasibility of the business plan itself, this chapter represents research method theory as well as practical data and analysis as the results of actual research implementation. In which, qualitative research plays the role as the main research method, thanks to its applicability as well as high suitability with the nature of the business target. Observation, individual discussion and group interview will be simultaneously taken into account to collect data as much and trustful as possible. Besides, other research tools are also on the list whenever necessary.

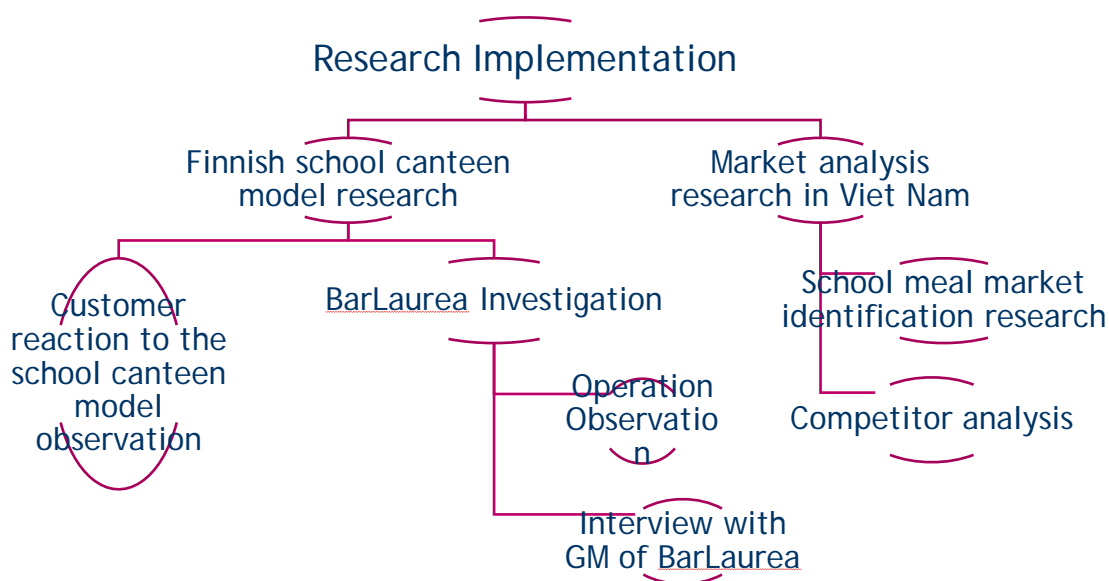


Figure 6: Research implementation structure

Figure 6 presents the general structure of the research implementation part. The research implementation is simultaneously implemented in Finland and Viet Nam with the purpose of sequentially analysing the characteristics of Finnish school canteen model, which is a reference for forming a foundation of the new canteen model and identifying the target market as well as potential competitors of the future business.

The research has been done by both authors during the thesis writing period from September 2018 to April 2019. The research has been done both in Helsinki, Finland and Ho Chi Minh City, Viet Nam. Students, as a target customer group of the business, will be the main objective in this research. Observation as the same time was implemented in several school canteens to figure out their individual pros and cons. In addition, an interview with a professional employee that working in this area will be implemented for a short discussion about experiences and tips of operating a business in this area.

4.1 Qualitative research method

Research methods are strategies, processes or techniques used in collecting data or evidence for analysis to discover new information or enhance a deeper understanding about a certain topic. There are different types of research methods that use different tools to collect data. There are three popular types of research, which are qualitative research, quantitative research and mixed research method. Since having a high suitability for the content and nature of the project, qualitative method is used in this thesis. (University of Utah 2018.)

Qualitative research is an examination and analysis process that search for in-depth understanding of social event or circumstance in their natural environment. It focuses on the reason

rather than the definition of the event and relies on direct human experiences as meaningful agents in their daily lives. Qualitative work can help in identifying cultural and social factors that affect customer satisfaction and insights about host organization itself positively or negatively. (University of Utah 2018.)

According to Ghauri, qualitative research method, comparing to quantitative method, is more appropriate to the hospitality industry. The concept of quality in hospitality development involves several dimensions and some of the questions about the quality of care or services may not be compliant in quantitative methods. Contrarily, qualitative research offers a variety of methods to be used for identifying what is really important to both clients and service deliverers. (Ghauri 2005, 109)

Furthermore, qualitative method can also be used to identify and detect obstacles to change and the reasons why improvement does not occur. Therefore, it plays an important role in customer services research because it enables us to reach areas not amenable to quantitative research, for example, how the waiter's attitude affects the sale of the business. Yearly, qualitative research has been carried out in many tourist and hotel contexts such as catering, commercial and non-commercial services, clubs and tourism. (Ghauri 2005, 110.)

The typical difference between qualitative method and quantitative method is the way of collecting and presenting data. Qualitative method uses data expressed in words while quantitative method uses data performed by numbers. Data is such necessary information that already existed in the environment in the form of measurable or invisible. In order to effectively collect the data, researcher should be equipped with the necessary skills and certain sensitivity since research data usually inconspicuous and hard to find. (Merriam. 2015, 85.)

Interview and observation are the common tools of qualitative research. Interview is directly implemented face-to-face with the identified object, in which data is collected from direct quotations through their stories, experiences, feelings and knowledge. On contrary, Observation is a personal description about participants' activities, behaviours and actions that mostly based on subjective opinions of the observer. (Patton 2002, 4.)

4.1.1 Observation method

Observation is simply considered as watching and recording the selected subject activities. From which, important characteristics are selected and analysed to give an objective assessment about a certain circumstance. Observations requires researchers use their own senses to examine subjects in their ordinary condition without interfering their activities. Instead of communicating with people, researcher is expected to count on his own ability of witness in doing observation research. (Creswell 2003, 83-85)

The advantages of observation are to directly collect data where and when an event or activity occurring as well as the researcher can actively see what people do rather than passively relying on what they say and do. It totally does not rely on people's willingness to provide information. If being used appropriately in suitable case, observation will offer a flavor for what is happening, give an insight into the bigger picture and assist in the design of the rest of the research. Sometimes, the researcher needs to play a role as a participant observer, where they are taking part in the situation in order to be accepted and further understand the workings of the social phenomenon. (Creswell 2003, 83-85)

4.1.2 Interview method

An interview is a conversation where questions and answers are given for the purpose of collecting information about a certain topic. Interview undoubtedly is the primary method in qualitative research. Based on purpose and structure, there are different types of interview. In this thesis, the most two common types, individual interview and focus group are implemented to optimize the data collecting and analysis process. (Brinkmann et al. 2015, 4.)

Interview method is the process of collecting and analysis information through asking identified object about his or her own experiences or opinions, point of views about a particular topic, sometimes it can be described in their life's stories. Academically, it is such a structured conversation for a purpose that organized with a direct face-to-face interact between two or more definite objects: an interviewer and an interviewee. Depending on the purpose of outcome, interview can be separated into different types, journalistic interview, therapeutic interview and research interview. (Brinkmann et al. 2015, 4.)

In-depth analysis, interview can be categorized into individual interview and focused group. Individual interview is used for individual information extraction. It can regularly involve private life or sensitive topics. In contrast, focused group allows collecting information over large scale of area or number of people. It commonly used to investigate the popularity of an object or opinion of the community. (Brinkmann et al. 2015, 4.)

Individual in-depth interview consists of only interviewer and interviewee. It is widely used by researcher as this interview informs a wide range of research questions as well as contribute to in-depth data collection. This is such a valuable interview method to gain insights into people's perceptions, understandings and experiences of a phenomenon. Conversely, focus group, with semi-structured interviews, concentrates on collecting similar data from many participants at once. It is used in the circumstance of limited resources (time, manpower, finances) or the phenomena being researched is universal and requires opinions from many individuals or a collective discussion in order to understand the circumstances. (Merriam 2015, 89-90.)

4.2 Finnish canteen model research implementation

In the thesis, the purpose of research implementation about the Finnish canteen model is, at first, to figure out the difference in working system, pros and cons of school lunch system in these two market segments, thereby, possibly create a modern model school lunch system with Finnish quality that able to adapt to the Vietnamese market. Lately, focusing on student habit of having lunch can be considered of the foundation for SWOT analysis as well as business plan building in the outcome section. Secondly, through collecting individual opinion of professional with extensive experience in the relevant field, the author can acquire not only necessary understanding about the current canteen model but also learning from practical experience of seniors in opening and running relevant business.

The investigation of Finnish canteen model was carried out in two different stages. Initially, there was an observation about customer reaction and behavior to the different canteens in different Universities with a unified canteen model. Thereafter, BarLaurea of Laurea University of Applied Sciences with its unique characteristics has been chosen for a thorough research about its operation, especially in keeping quality and hygiene of food. The observation plan as well as implementation process have been carefully described in Appendix 1.

The second investigation was carried out to get a better vision in the advantages of BarLaurea operation function. The authors decided to implement a personal interview with the General Manager of BarLaurea, who is a professional who has more than ten years experiences in catering industry in general and in school canteen field in particular. The questionnaire has been initially prepared before the interview, as can be seen in Appendix 2.

4.2.1 Customer reaction to canteen model observation

Observation is often seen as one of the simplest, yet effective methods of assessing the efficiency of a catering's operation as well as the way customers experience their service. For a school lunch provider or school canteen system, observing their operations begins with noting how each customer- students behaves, reacts to the purchasing and eating process and interacts with others. Later, a deep look into the restaurant's operation as well as processing stages and meal delivery need to be implemented thoroughly in order to determine the outstanding advantages of the system that can be added to the business idea to improve the quality of the author's business school canteen model.

The purpose of this observation is to monitor, analyze and select the salient features of the canteen that can determine the quality of provided product and customer attraction. As being the basis for building the cafeteria business model in Vietnam, its highlights will be compared and drawn based on the canteen reference system standard in Vietnamese market.

In order to obtain the most objective and accurate information, customer reaction observation is implemented several times in at different places. As mentioned above, canteen of Metropolia

UAS, Haaga Helia UAS, Aalto University, Unicafe Helsinki and BarLaurea are selected locations for conducting investigation. Information is selected not only from objectives behavior recording but also by experiences of the authors themselves as a participant.

Firstly, as students who studying in Laurea University of Applied Sciences, the authors have an advantage that themselves have been being a participant that experience the quality of these canteen model for years. Having lunch in BarLaurea for a long time helps the authors create an overall look about benefits it brings to customer. Besides, often take part in several activities and events in other University of Applied Sciences, the authors also did have certain experiences about other canteen, which mentioned above. Moreover, during this thesis process, the authors have been spending a week for a better observation in those objectives. Twice observations have been carried out in six days from 2nd of April to 10th of April in three canteen, BarLaurea, Unicafe in Helsinki University and Aalto University.

During these observations, the authors have been being observers that collect information about behavior of other customer. An observation plan has been created with detail information and check list to be answered, which particularly described in appendix 1. As the result, the outcomes have been figured out.

The first important information recorded is whether be operated by different company, with different suppliers in different University, all canteens were organized and operated according to a unified system and standard. This feature not only help ensure maintaining the quality of products and services evenly in every cafeteria, but also gives students a sense of familiarity in the school lunch routine, whether in any university.

Eating habits play an important role in the choice of customers' eating places. The creation of familiar lunch environments promotes the choice of students to have lunch at the school canteen instead of elsewhere. At the same time, it creates a certain routine that makes students tend to decide to have lunch at other university cafeterias whenever they get there. This is very important when Finnish University system is such a unified bloc and student exchanges occur often.

Secondly, as recorded, the visual and reasonable view of the eating place layout as well as the presentation of the food make the students' lunch more delicious and attract more customers, including not only students but also teachers and other guests. Although the style of each canteen is different, they all have a common harmonized characteristic and the unified layout. Every canteen basically has two main areas for getting food and eating. In which, getting food area is divided into four parts, in turn to get salads, main dishes, desserts and breads, drinks and cashier area.

Furthermore, except BarLaurea also has an a la carte restaurant for specialized learning, all canteens are self-service that students will purchase lunch and serve and clean up themselves.

This service brings certain benefits for not only canteen but also students. In term of canteen, it helps minimize the labor expenses as well as simplify the customer service when customers serve themselves.

In term of students, having lunch in canteen is not only to provide adequate nutrition and energy for physical development, but also plays a role in educating self-consciousness. Self-serving lunch gives them a good habit of self-care as well as the behavioral culture in public. Moreover, they are expected to improve self-awareness, especially in limiting food waste.

The layout and operating system of each canteen does achieve the harmony and rationality that create fluency for customer in experiencing services from the payment stage, taking food, eating at the table to clean up after meals and putting the cup dirty disc at specified place. This smooth operation system helps to increase the positive experience of customers while helping to limit system overload and congestion during peak periods.

Besides, the authors in the observation process also recognize another important characteristic feature of these canteens, which is their daily serving dishes. In Vietnam, a canteen or a restaurant serving lunch will have a lot of dishes presented at the same time, offering a diverse choice for diners. But in Finland, every canteen in a day will only offer one salty main dish and/or one vegetarian dish, accompanied by a salad, dessert and bread. This feature partially limits the choice of diners, which makes the daily customer quantity unstable and strongly depends on the menu that day. For example, every Thursday in BarLaurea is fish day, which only serve fish for main course. Therefore, customers who do not like to eat fish or are allergic to seafood will not come on Thursday.

However, on the positive side, this helps the cafeteria focus on processing food in large quantities while still controlling product quality as well as food safety and hygiene throughout the process. Furthermore, with ten kinds of main dishes offered, there will be high possibility that some of them will be left-over with large quantity till the end when customer has many options. Comparing to offering several dishes at the same time, this feature also reduces left-over food since the customer before coming in the canteen has already identified the dish will be served. Additionally, just serving one or two certain dishes makes the operation system simpler, from raw material input, food processing, to presentation dish and financing.

4.2.2 BarLaurea operation observation

BarLaurea is a professional school lunch system that operated in Laurea University of Applied Sciences, Leppavaara campus. Besides being as a successful school canteen, BarLaurea provides such a learning environment, which includes a lunch buffet, à la carte restaurant, café and meeting and catering services, where hospitality management students can experience the practical environment within their study period. (Laurea UAS 2019.)

Seasons, organic and local food are noted in daily activities in BarLaurea. BarLaurea is in the fifth step of "Portaat luomuun" -program, which means that the restaurant uses at least 20 organic products permanently. Also, according to the development plan of BarLaurea, other organic products are used as often as possible. (Laurea UAS 2019.)

BarLaurea is such a typical example of how good the Finnish school nutrition is. As a professional model, it has various advantages for referencing. And thus, it is an ideal template for creating fineLunch, the author business in Vietnam. The operation function of fineLunch will be described clearly later in the thesis, after careful market research and discussion. Obviously, it is impossible to make such a similar project in different market, because of the difference of culture, culinary, economic, places, people habit as well as living standard. However, some features, standards and advantages of BarLaurea will be referenced in the process of building and developing ideas about fineLunch.

As being students in Restaurant Entrepreneurships program in Laurea Leppavaara campus, the authors did have a chance to experience the practical professional food and beverage environment in BarLaurea. This opportunity not only has great benefits in improving personal ability but also helps them to have a dedicated look and comprehensive understanding on BarLaurea operation system. With four months working in BarLaurea in Autumn semester 2016 and Spring semester 2017, the authors proudly considered themselves as ideal participants that were experiencing in different positions in BarLaurea from waiter/waitress, cashier, to washing dishes, working in the kitchen and in the cafeteria. As the result of being a part of the operation of BarLaurea, the authors have been enhanced several knowledge as well as adequately observing the operational function of BarLaurea. Besides, the authors did have one day for deep observation in BarLaurea on Wednesday, 24th of April for collecting more information according to observation plan, which is presented in Appendix 1.

As mentioned above, unlike other canteens, as a learning environment, BarLaurea includes a lunch buffet, à la carte restaurant, café and meeting and catering services. To simplify the observation target, objectives that related to lunch buffet will be considered. The main components of BarLaurea are general management, finance, kitchen department and lunch server. Every part has its own specific tasks, but when needed, the supports between each other also be possible, making the system run more smoothly.

Kitchen plays the most important role in food quality, savor as well as safety and hygiene. Kitchen appliances require to be new, modern and must be cleaned daily. Food processing must be hygienic while the kitchen staff must wear gloves and comply with the kitchen regulations to ensure maximum hygiene. The chef or general manager is responsible for monitoring and supporting throughout the process.

Fresh food and dry ingredients should always be stored in accordance with hygiene regulations, separately in the freezer. At the same time the warehouse must be cleaned and monitored regularly. After cooking, the food is kept hot in the oven until be brought to the dining place. At the same time, the food-presenting self in the dining place support maintaining food temperature with steam heating or lighting, to ensure food taste and hygiene.



Figure 7: Modern Kitchen system of BarLaurea

Figure 7 shows a realistic photo from BarLaurea about its professional and modern kitchen systems, in which processing quality meals with high hygiene and safety.

Besides the support of modern equipment, staffs working in the canteen are required for professional knowledge and skills. Achieving the necessary qualifications for food hygiene (Evira food hygiene certificate) is a must for all employees, including trainees from the University. In addition to the basic requirements, they are well-trained when starting work in BarLaurea. The mind of the staff always plays the most important role in determining the quality and hygiene of the dish; thus, the human resource is concentrated.

During opening hours, the foods should be presented beautifully and reasonably, and always being hot. When it is about closing time, food on the counter will be checked for temperature and a small sample will be taken for food safety inspection. At the end of the day, leftover

foods must be discarded. Besides, customer in BarLaurea is expected to remain personal hygiene during the consumption.

An important aspect that the authors observed in BarLaurea operation is working environment. BarLaurea always strives to create the best working environment, where employees can feel comfortable and at the same time be able to work with the highest capacity. There are three staff meetings every working day in order to ensure the operation process of the canteen during the day as well as draw review and assessment to ensure a better service for the followed days.

It also indirectly affects the quality of customer service. Staffs with a comfortable and enthusiastic mentality will bring customers better service. On the other hand, the quality and productivity of the performance of the canteen are always assured, thanks to the timely supervision and support of the managers as well as experienced staffs. It states that a smooth operation function requires an effective manager.

Alongside with being a quality canteen and an ideal place for education, BarLaurea do contribute to the construction of the community and environment. In every working day, they always try to minimize the number of leftovers by calculating carefully the quantity of potential customers of the day and the relative amount of food needed. Besides, they do make effort in using seasonal, local and organic ingredients.

Ingredient input source also plays an important role in BarLaurea operation. As Finland and The European Union have strict rules and standard in the production and import of foods, basically, the source of imported ingredients of BarLaurea is always ensured in terms of quality and hygiene. Barlaurea's effort is to make use of seasonal, organic and local food, which brings a lot of benefits in product quality, economy and environment. As mentioned before, seasons, organic and local food are noted in daily activities in BarLaurea as a part of "Portaat luomuun" - program.

However, according to the results of the observation, the marketing and revenue of BarLaurea are not remarkably concentrated. Firstly, as a canteen operated by Laurea UAS and located inside the campus, as well as being one of the only two canteens in Leppavaara, they do have a stable number of customers without marketing concentration. Furthermore, with financial support from the school and government, the canteen can at the same time maintain high quality products and services and offer meals with low price.

Unlikely, as doing a private business project in Vietnam, without any support from government, the authors need to consider precisely so that the business at the same time partially obtain some characteristics of BarLaurea and be profitable. Obviously, it is impossible to put all the advantages of BarLaurea into the author's business project. They will be seasonably altered to adapt the local market. The largest priority in the business strategy is the guarantee of food safety and hygiene, which will be presented precisely later in section six.

4.2.3 Interview with General Manager of BarLaurea

BarLaurea, as mentioned before, is a professional canteen model, leading in the quality of output products as well as customer service. Moreover, it organizes a learning and practicing environment for students in hospitality program of Laurea UAS. Only observing is not enough to fully exploit its outstanding points. Therefore, to learn more about their operating systems, business mode as well as their strengths, an individual interview between the authors with the General Manager of BarLaurea has been implemented.

These interview questions, as can be seen in Appendix 2 were created based on the purpose of giving the authors a deeper vision about organizational function of a professional canteen through from the look and experience of the senior. The interview was carried out in BarLaurea in less than one hour on Wednesday, 24th of April from 1pm. It began with the introduction of BarLaurea then dived into central questions. The interview was built in semi-structured type with not only basic questions about the restaurant's operation but also advanced questions about the hygiene standard application and personal advice from the manager.

The central question of the interview is about the way of keeping quality and hygiene of food of BarLaurea, from choosing supplier, input and storage ingredients to kitchen process and how the HACCP standard is applied. Besides, there are sub-questions that help the authors understand more about the working function of BarLaurea. It includes the human resources, pros and cons of BarLaurea, as well as their mission and contribution to society.

According to the General Manager, BarLaurea is such a special and unique school canteen that have the labor force is mainly internal students. There are only two fulltime staffs in BarLaurea, which are the general manager and the head chef. The rest of staffs are students from Hospitality program of Laurea UAS. This makes BarLaurea become not only a catering business but also a practical learning environment for study. According to the manager, profit and business tasks are not the priority of BarLaurea but healthy and education of students. At the same time, a young and energetic labour force creating a BarLaurea with enthusiasm and youthfulness.

However, this young and new labour force also does create drawback for BarLaurea operation. The manager shared that BarLaurea receives four new groups of students in a year, which means the staffs usually change four times and the training also must be repeated occasionally. Most of students working in BarLaurea are freshmen and second year students, who normally have lack of knowledge and skills related to catering field. This feature negatively affects to the services of BarLaurea, especially customer service, since the mistakes happen more often because of lack of professionalism.

Food hygiene and safety is the strength and requirement of BarLaurea. According to the Manager, every catering business in Finland, before opening, is required such a specific plan for ensuring food safety in business activities and so does BarLaurea. This plan is about twenty

pages long with lots of regulations, standards and requirements. The target of this plan is to remain quality and hygienic of stuffs and staffs. For example, there are some basic regulations need to be followed such as temperature checking, personal hygiene (neat hair, washing hand, using glove). His duty is to make sure this plan has been put into practice daily to ensure the food hygiene and safety. Alongside with food safety regulations need to be applied throughout the operation, in the nearly end of every working day, it is necessary to collect two hundred gram sample of products and keep in the freezer for two weeks in order to prove the safety and quality assurance of products in case of any related complaints.

The input of ingredients is also carefully selected. BarLaurea always afford to use as many organic and local products as possible. The priority of BarLaurea of supplier is local and nearby farm. However, the high of price of organic food, along with the limitation of quantity of supplies have created heavy challenges. Besides, ingredients that requires large quantity always be provided by reputation brands.

In addition, the manager did share with us the requirements for working in BarLaurea. The Prerequisites are the achievement of Finnish hygiene passport and Salmonella test certificate. Secondly, students working in BarLaurea need to be passion, energetic and motivated. This feature creates a strong point of BarLaurea that offering customer a friendly and warmly services with young, energetic and enthusiasm staffs.

In BarLaurea plan of operation, healthy and flavour of food is extremely important, but healthy always come first. Based on the nutritional ingredients, BarLaurea has created a list of menus for every five weeks, in which every dish is made after careful consideration. The menu is strongly based on healthy ingredients like fish, white meat and starch products. Therefore, unhealthy food such as hamburger and pizza are unavailable in BarLaurea, despite of numerous of recommend from customers.

In term of sales, BarLaurea customer targets are students, teachers and staffs from Laurea UAS. Students from other college can also have lunch in BarLaurea with discounted price. The marketing also has been done for the reputation purpose. Social media such as Instagram and Facebook are the main channel of marketing of BarLaurea.

To finish the interview, the manager did give some advices for opening the canteen. He advised that the people greatly contribute to the performance of the canteen. Selected staffs should be motivated and willing to work in catering industry. Moreover, as a canteen that supply meals for students, health and hygiene always come first. Based on that, the flavour also needs to be considered.

4.3 School meal market research implementation in Viet Nam

Market research is such a crucial part before launching any business project. At first, it helps map out the profile of target customer to increasing the level of customer understanding. Secondly, practically assessing the market enhances the knowledge about competitors, their strengths and weaknesses as well as how they approach the market. Finally, the more comprehending the market from necessary information collection, the better business decision making.

Understanding the importance of market research. The authors have been spending three months from September to the end of November 2018 to carry out the market investigation in Ho Chi Minh City, Viet Nam, which initially is the main market of the new canteen model business. Similar to investigation in Finland, this market research is consisting of two main research method, observation and interview, which described in detail in Appendix 3. Besides, during the competitor analysis, competitive benchmarking is employed.

As an economic centre of the country, Ho Chi Minh City has the highest GDP and living standard, which makes the education as well as the food and beverage demonstrating strong growth. Because of the outstanding development of facilities and education, the school lunch market in Ho Chi Minh City is extremely fertile and potential. Therefore, Ho Chi Minh City will be the market for the research as well as future new canteen model business.

4.3.1 School meal market identification research

The main purpose of the authors' project is providing quality school meal via a new canteen model. During this research, their main goal is to analyze the characteristics of students in different educational level in the market, Viet Nam in order to finalize the main customer target that is suitable the most for the model to focus on. To achieve this, the observation method was selected. Through observation and analysis of school meals as well as student behavior in having lunch in different level of education institutes, the author can conclude the common and specific characteristics of students at each age in having lunch. From which, to select the optimal target customer group. The observation has been implemented during the lunch time in different schools, with the permission from the school's authorities. However, because of the restriction in human force, the number of objectives is limited. The main purpose of this observation is to figure out the way of receiving lunch of students in different stages of education, from compulsory lunch program organized by the school or by the students themselves. Secondly, the requirement of food and nutrition is also observed.

Students can be divided into more specific groups that includes Kindergarten, primary student, middle school student, high school student and university student. The authors have carried out the observation in lunch time of several different schools from elementary to University. The selected objectives include: 19th of May Kindergarten, Nguyen Binh Khiem elementary school, Me Linh elementary school, Le Quy Don junior high school, Tran Van On junior high

school, Tran Dai Nghia high school, Le Hong Phong high school, Nguyen Thi Minh Khai high school, Sai Gon University, The Ho Chi Minh City University of Social Sciences and Humanities and Nguyen Tat Thanh University.

For having observations in lower level than University, especially in Kindergarten and elementary school, the authors have to firstly contact to the school administrators, convince them and ask for the observation opportunity. This is such a long and complicated process, so that the quantity of objectives is limited. The main task of these school observation is finalizing the behaviour of having lunch of students in each kind of level of education as well as predicting the potential level of the new canteen model applied to each of them.

Kindergarten includes mostly children from 2-5 years old. These children require special nutrition treatment. Besides the main lunch, they do require a snack in the afternoon. There is a professional kitchen inside the 19th of May Kindergarten for lunch and snack preparation. Moreover, kindergarten children partially need the assist from teacher for having lunch and the time spent for lunch is longer comparing to other upper classes of students. Children at this age also have a strict opt about ingredient in their meal.

In all elementary school objectives, most of students are boarding students and required lunch program inside school campus, which mean students have lunch that provided by school daily and their parent need to pay the fee once at the end of every month. Notably, school canteens in elementary school are mostly private business and allowed to sell breakfast, snacks and other stuffs but not lunch. Only Nguyen Binh Khiem elementary school that own a kitchen for lunch and snack preparation, other schools were cooperating with professional meal provider to provide meal portion. Elementary student usually has lunch right in class or in specialized lunch area.

Partially similar to elementary school, middle schools do have a certain number of boarding students that need lunch program, mostly 6th and 7th grades. The rest of students have lunch outsides, at home or in the surrounding diner. Canteen in Le Quy Don and Tran Van On middle school are also private business and very small, because of the limitation of finance, campus area as well as the professionalism. Industrial lunch set order is employed in both Le Quy Don and Tran Van On middle school.

In elementary and middle school, except high quality school that have its own kitchen, lunch is provided by the school with the cooperation with professional meal provider. Because of the limitation in campus area, finance, professional organization, most of school choose to cooperate with the third party, except high quality schools that have their own kitchen. For most of lunch made in industrial process, the taste and quality of meals is not often guaranteed.

Conversely, students in high school and University are self-sufficient in having lunch. They can freely have lunch inside or outside school campus with different dishes, based on individual

finance. There are various places lunch at this level, school canteen, nearby diner and cafeteria, fast-food store or even shopping mall. However, most of students have lunch in school canteen or surrounding cafeteria because of its convenience and reasonable price.

As the result, based on the outcomes of the market research, the authors have set the appropriate size of operation function for the canteen business. The Kindergarten level will be totally eliminated because of their special requirement in meal treatment, which is different from other classes of student. Primary school and Middle school will be two main key customer groups for the new business model in the term of whole-sales. Because of being in the growing age, nutrition and food hygiene for student in primary and middle school are extremely focused by the school and parent. These two elements will be the key point of sale for this class of student. Students in high school and University, with their freedom in having lunch, negatively affect the level of stability and regularity in providing meals, so that whole-sales is impossible. However, their characteristic in having outside school campus is the premise for the new canteen business to not compulsorily located insides school campus.

4.3.2 Group interview for having lunch behaviour of high school and college students

Based on the obervation result in section 3.3.1, students in high school and upper education level is concluded having lunch freely by themselves, which leads to the question about their behaviour of having lunch, where to have lunch and how much does a portion of lunch normally cost. To answer this question, a group interview with high school and college students has been carried out, which is mentioned in Appendix 4.

“What is for lunch and where?” is usually considerably a question for students in high school and college. In Vietnamese, there are many places can offer lunch for students from the schools’ canteen, surrounding restaurants or convenience stores like Circle K, 7-Eleven, Ministop. A group of 102 students, who currently in high school and college has been interviewed to figure out the frequency of students in having lunch as well as how much they are willing to spend for a lunch.

Each individual interview with student was shortly and separately implemented in Le Hong Phong high school, Nguyen Thi Minh Khai high school and Sai Gon University right after school time, when students are preparing to leave. Each student was personally asked two short questions about where they usually have lunch and how much they are willing to spend for it. Multiple choice structure is selected so that the answer can be easily and quickly given.

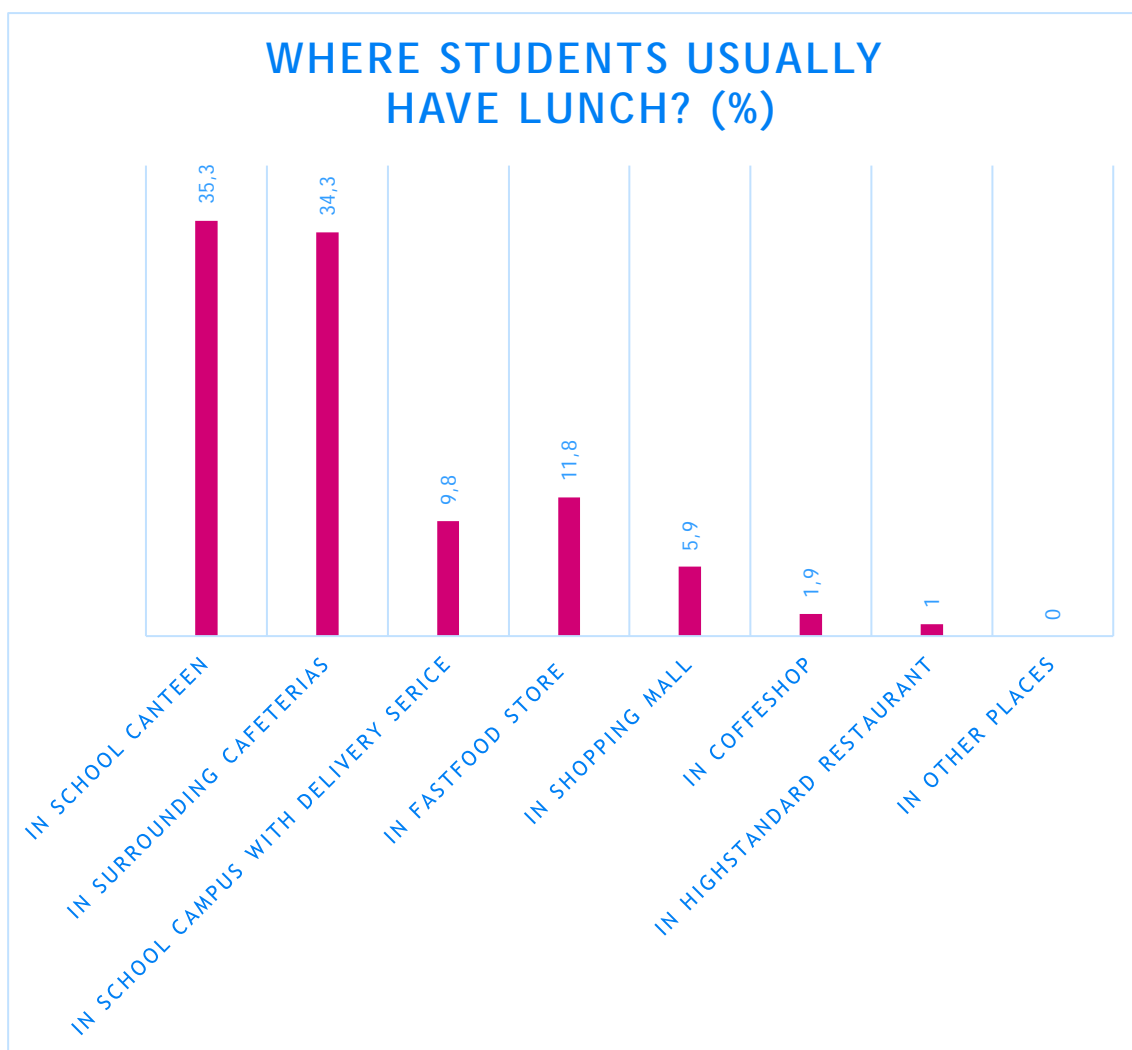


Figure 8: Where high school and college students usually have lunch. (n = 102)

As Figure 8 illustrates, high school and University students prefer to have lunch in school canteen (35.3%), surrounding cafeteria (34.3%). Besides, some of them have lunch with fast-food or order delivery service.

There are many places for students to have lunch. The most common place is canteen right inside the campus. Different from other lower education institutes, canteen in high school and University is allowed to sell lunch with certain dishes under the control of the school itself. The advantages of school canteens are its location and convenience. However, at the same time, because of being located right inside the school campus, the canteen itself needs to pay monthly rental fee as well as being under control of the school. These lead to the higher price of food as well as lack of food available variety.

Alongside with school canteen, other private canteen or diner nearby the school are the common choice for students for their lunch. Over one third students in the investigation choose this option for lunch. As a total private business, these canteens do not have so much restriction

like school canteen and the price also is more reasonable with lots of tasty foods. Besides, most of school canteen is restricted in amount of meal portion, which is impossible to meet all the demands. Therefore, students that have lunch late likely to have lunch outside school campus. One more reason for student to refer having lunch outside school is the invalidation of the supervision from school, which makes them more comfortable and relax. However, it does have a huge disadvantage, which is the understatement of food safety and hygiene.

A very important element that decide the behaviour of having lunch of student is price. Different students with different financial support from parents will have different choice. In average, a student normally is willing to spend about 20.000VND to about 40.000VND for a normal daily lunch. Figure 7 below shows the percentage of students that willing to pay different amount of money for lunch.

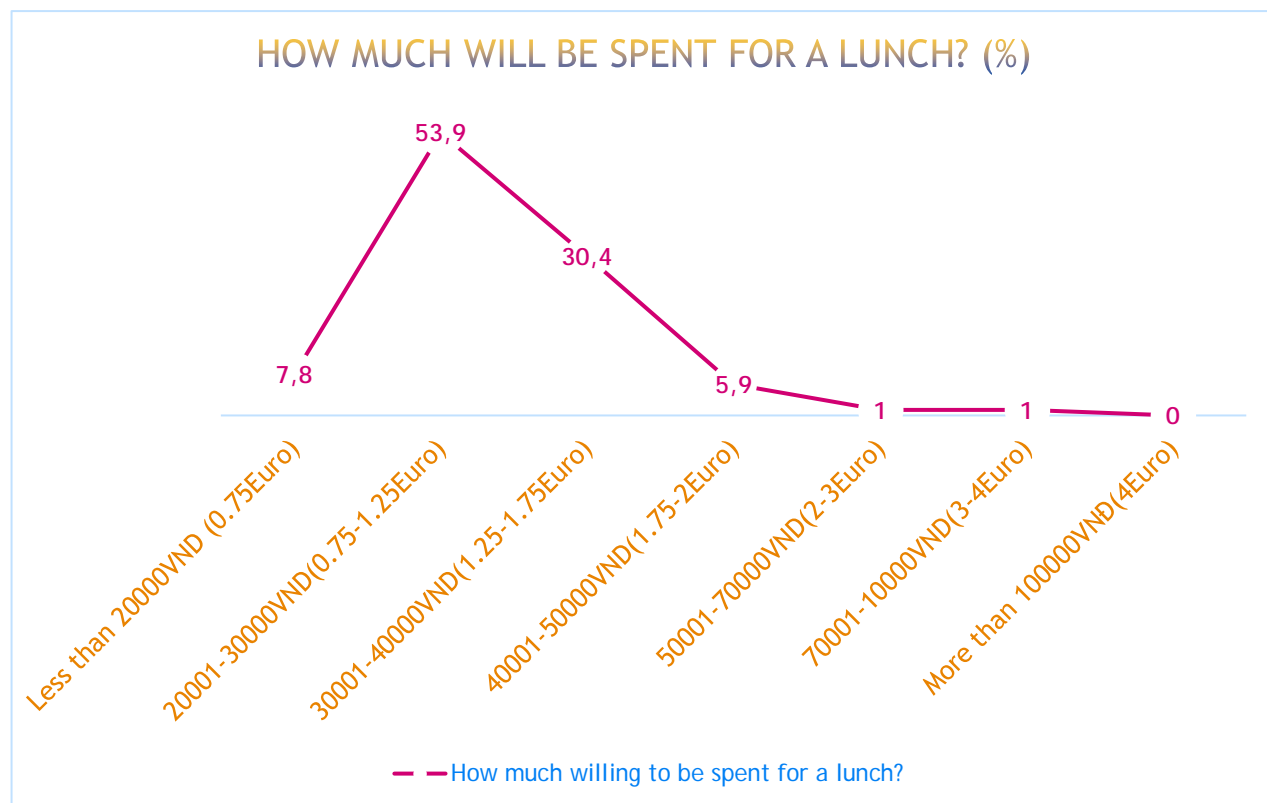


Figure 9: How much will be spent for a lunch? (n=102)

Figure 9 stated that the most affordable price that student is willing to pay for lunch is 20000VND to 40000VND, which is approximate 0.75 euro to 1.75 euro. The rest often choose lunch with price about 30000 to 40000VND, which about 1.75 to 2 euro or less than 20000VND which equal 0.75 euro. Only the minority has lunch that more expensive than 40000VND.

In overall, the results of the focused group have shown that high school and college students tend to have lunch in canteen, insides or outsides school campus, with an average price from 20.000VND to 40.000VND. Besides, the restrictions and complications in operating a canteen inside school campus has led the business model to the new way of operation, which will be presented lately in section 4.

4.4 Competitor analysis in Viet Nam market

Undoubtedly, the analysis and understanding of competitors in the market is such an indispensable factor in defining business strategies. As a fertile market with lots of potential customers, catering in general and school meal service in particular are increasingly harsh and competitive. It is easily to recognize, several new brands are launching or coming from overseas every year. And new concepts are always emerging. Besides, several start-ups about catering massively appear with huge investment. In addition to identifying and analysing competitors based on market survey and net scouting, competitive benchmarking method is employed in the thesis to help authors have a more detailed and specific view of strengths and weaknesses of the potential competitors as well as the potential roadblocks preventing the business from entering the market.

4.4.1 Competitive benchmarking

According to Kelessidis (2000), competitive benchmarking is defined as making comparisons against potential successful competitors in all aspects from products and services to process and practices under a unified standard measurement. From which obtained data is analysed in later stages to discover the causes of those practices. It is employed to evaluate business performance, the current competitive position and develop strategies. During the thesis, the purpose of using competitive benchmarking is to determine the advantages and disadvantages of potential competitors in processing and providing school meal in Ho Chi Minh City market in order to find out the best practices that benefit the authors' new canteen model business.

To implement the competitive benchmarking, the authors firstly identified potential competitors by using net scouting. As mentioned before, there are two main business types in school meal market, which are wholesale that cooperating with the school to provide lunch daily and private canteen that offer lunch on site. About school cooperation business aspect, there are two types of potential competitor which are the local industrial caterer and the modern kitchen. Currently, there are many businesses, big or small, have been operating in the same field or covering similar field with the canteen model of the authors in Ho Chi Minh City area.

Industrial caterer specialized in offering industrial meal, which are prepared from high-tech industrial kitchen with large of quality. Leader companies in Ho Chi Minh city about this service are Minh Nam Catering Ltd, Gac Do Ltd, which already been in the market for over fifteen years. Different from industrial caterer, modern kitchen is business that specializes in providing

food with high quality in certain quantities. Usually they come with education, entertainment and event services. Service Plus, the Caterers can be considered as the typical outstanding businesses. Consequently, Minh Nam Catering Ltd and The Caterers is chosen as the potential competitor in the benchmarking process. These companies were chosen based on their reputation and public attention which were generated through net scouting.

In term of offering lunch on site, there are two main competitor types which are internal canteen insides school campus and sidewalk canteen. There are numerous of canteens and cafeterias specialize in providing meal with many aspects need to be considered such as location, target customer, price, operation when identifying the potential competitor. Thus, it is difficult to identify a certain competitor. As most of canteens in this category for students all have similarities about operation function, price, products and services, the subjects in the competitive benchmarking will be referred to as school canteen and sidewalk canteen. School canteen is the canteen that operate inside the school campus and be under supervision of the school. Normally, school canteen is organized by private business after the permission of school's administrators. Sidewalk canteen is the general call of the canteen or eating house dedicated to students. Sidewalk canteen normally is a private business that operated nearby school and offer many dishes that suitable for students' taste and finance.

After the competitors are selected, the analysis metric is about to be collected. The competitor's background data is collected by net scouting as a research method. Considerably, net scouting is a useful method of establishing an initial understanding of a research problem by online data collection via the Internet. From which, obtainable data are usually the secondary data that is available on the Internet. Net scouting is useful in many fields for gathering statistics, identifying the existing trends and updating advanced solutions. (Moritz 2005, 194).

Rapid and convenient providing of initial data with low cost is the most obvious benefit of net scouting. However, it does contain limitations. The practicality of secondary data collected from net scouting is narrow in satisfying the academic research affair. Moreover, because of the effortlessness in accessibility and gathering, the reliability and accuracy of online data are uncommitted. Therefore, the data evaluation is recommended before putting in to use. (Malhotra 2005, 103-104). During the competitor's data collection, reliable sources are primary such as company's websites, articles from local reputational journals.

There are numerous related data of the potential competitors' background. In order to avoid wasting time and effort, only central data is selected, which are the history of the competitors, their market, operation capacity, products and services, price range, sales strategy and special practice. This information is finalized based on the prerequisite of the competitors' background, performance and key to success.

4.4.2 Competitors' background

Minh Nam Trading Company Limited (abbreviated name as Mina Catering) was established in 1998 in Ho Chi Minh City, Viet Nam. Through many years of formation, development and continuous efforts, the company has affirmed the trust of customers in the service field. Mina Catering is a pioneer in the culinary industry in Vietnam, specializing in providing comprehensive and optimal solutions to the collective meal needs of businesses and organizations in many diverse industries. (Mina Catering 2019)

Since 2005, Minh Nam Catering is the first enterprise in Vietnam in Food and Catering Industry to receive the certificate of HACCP international food safety and quality management system. Minh Nam Catering currently operating in the field of providing services: industrial catering, consulting designing kitchen, canteen, investing in building HACCP kitchen and cooking on the spot for crowded units. There are more than 100 customers with over 50,000 meals serving per day in industrial parks, factories, offices, buildings, hotels, schools, religious organizations, associations, delegations, Non-governmental organizations throughout Ho Chi Minh City and neighbouring provinces. (The UNESCO Center for Culture and Education 2015)

Established in 2006, he Caterers started from a small business idea of manufacturing and delivering pre-packaged sandwiches. Up to now, The Caterers has become a leading enterprise in providing diverse food services across the country. The Caterers specializes in providing school cafeteria services, industrial catering, office meals and catering services with the aim of improving the quality of life for customers and society. Currently, The Caterers has more than 600 full-time employees serving over 13,500 meals a day at 30 International School Systems - Bilingual, factory, office and more than 620 parties and events each year. At the end of 2015, The Caterers was honoured with the award of "Quality and prestige product and service" by the Consumer Newspaper and Consumer Standards and Protection Association nationwide. In addition, The Caterers is also an official member of the International Caterers Association (ICA). (The Caterers 2019)

School canteen is a common name for canteen or cafeteria that operated inside school campus to serve the essential needs of students. There are unified characteristics of every school canteen whether it is private business or organized by the school. Firstly, because of locating inside the campus, school canteen must be licensed by the school before operation and be under the supervision of the school during the operation. Secondly, school canteen is normally managed by private enterprise after subleasing the school's available cafeteria or build a completely new one. Private business won the right to open school canteen by bidding and must pay monthly rental cost. The scale of school canteen heavily depends on the scale and quality of the school itself. Besides food, the school canteen also offers beverages, school supplies and snacks. Main customers of school canteen are students, teachers and school staffs (Education 24h 2018)

Besides the school cafeteria, sidewalk canteen is also a popular choice for high school and college students for lunch. Sidewalk canteen has been established for a long time and is a cultural feature of ordinary Vietnamese people. Unlike school cafeteria, sidewalk canteen is completely owned privately. Sidewalk canteen owns a diverse source of customers, includes students. This type of canteen is extremely popular in Viet Nam, especially in densely populated cities. It generally meets a part of people's eating needs, cheap prices and plentiful dishes create a competitive advantage compared to school canteen and another high-standard restaurant. However, food hygiene and safety issues of sidewalk canteen is generally not guaranteed, the risk of food poisoning is high. (Cafebiz 2018)

4.4.3 Competitor benchmarking result

The table 2 below summarizes the overall secondary information of Mina Catering and The Caterers as well as the school canteen and sidewalk canteen through net scouting. After making comparison, many conclusions were drawn for the future new canteen model business of the authors.

	Mina Catering	The Caterers	School Canteen	Sidewalk Canteen
Scale of operation	Ho Chi Minh City and neighbouring provinces	Ho Chi Minh City	Internal school campus	Certain area
Type of business	Business to Business Macro Business	Business to Business Macro Business	Business to Customer Micro Business	Business to Customer Micro Business
Main Customer	Enterprises and public educational institutions	Private and high-quality Educational institutions	Students, teacher, school staffs	Walk-in customers
Operation capacity	50.000 meals per day	13.500 meal per day	Under 1000 meal per day	Under 1000 meal per day
Main products and services	Industrial meal	School meal and event organization	School meals and other school supplies	Meals
Key points of Sales	Reputation, Price, Quality of Products and Services, Food Hygiene and Safety	Reputation, Price, Quality of Products and Services, Food Hygiene and Safety	Location Price Variety of products	Location Price Variety of products

	Widespread with average quality and affordable price Marketing	Offer high quality products with additional service Focus on educational activities and event organization Marketing		
Price Range	14.000VND-50.000VND/ portion	Negotiation	1000VND-100.000VND depend on product category	20.000VND-100.000VND depend on quantity of foods
Food Process	Industrial production	Industrial production/ Cooking in the kitchen	Cooking in the kitchen	Cooking in the kitchen
Advantages	Food safety and hygiene standards of the Department of Health and HACCP standards Professional organizations Reputation Abundant Capital Stable customer sources	Food safety and hygiene standards of the Department of Health and HACCP standards Professional organizations Reputation Stable customer sources Abundant Capital	Good location Convenience Stable customer source	Location Cheap Various of dishes Tasty foods Unstable customer source
Disadvantages	Limited of choice Not tasty cause by industrial process	Expensive	Limited in school campus Limited of quantity of meals Expensive because of rental cost Small scale	Limited in certain area Unguaranteed in food hygiene and safety. Small scale Unstable customer source

Suitable level of school meal supplier	Elementary and Middle School	Elementary and Middle School	High school and college	High school and college
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Table 2: Benchmarking of Mina Catering and The Caterers as well as school canteen and sidewalk canteen

These elements are expected to contribute to the development of new canteen model business of the authors. First of all, as a professional school meal supplier with over ten years' experience, business like Mina Catering and the Caterers have built such a unified and smooth operational system. Besides, they also built such a solid reputation in the local market, which gives them a significant advantage over other competitors. Providing meals in large quantities gives them high profits based on the increase of produces and reduce of expense. With a fixed production line, the more orders they have, the more profit they gain. Moreover, Business to Business model gives them a stable source of customer, which mean a certain amount of meals is stably delivered to a certain customer in a long term due to their signed contract.

Nevertheless, this business model also exists drawbacks. For the industrial caterer like Mina Catering, their main product is industrial meal, which are often produced from high-tech industrial kitchen with large quantities, completed in a short time to serve many people at the same time and are often cheap. Taste of food is considerably its largest disadvantage since high-tech industrial production greatly negatively affect the quality as well as the savour of food. Being transported from the factory to the school also makes the dish cool and less tasty. Furthermore, because of the large of quantity in producing as well as assurance in quality and price, it is difficult to ensure and control the food safety and hygiene, especially for small businesses that without the control of the government.

The second type of catering business such as The Caterer, strongly focuses on quality of their delivery product. They greatly invest on food hygiene, quality and even decoration of dishes. Besides, with thorough investment and abundant financial resources, these companies not only commit on food safety and diversity on the menu but also offer high service quality, extra attractive educational activities for students. Incidentally, these extra benefits lead to the high in price, which can be seen as a great weakness.

On the other hand, as a totally different business model in school catering, school and sidewalk canteen present different characteristics and strengths and weaknesses. They sell meals directly to students without going through school authority, which makes the customer persuasion of choosing their products become easier. Furthermore, as a small business, they can be flexibly operated in good location, insides or nearby school campus, where most students gather daily.

Because of being directly processed manually in place, the food has a better taste and attractive for students by what called "Mother's food flavour".

However, this business model is only suitable for business household, which are limited of finance and resources. At the same time, its scale of operation also be restricted in a certain area with a limited source of customer. Besides, except school canteen that under the supervision of the school authority, food hygiene and safety of sidewalk canteen is not guaranteed because of the lack of professionalism and the control of relevant authorities.

5 Final outcome for the new canteen business model

This chapter is specialized about the business idea of the new canteen model, which named fineLunch. In which, the theoretical background as well as the outcomes from practical implementation have been harmoniously applied in order to accomplish the idea and create an actual business plan for this new kind of catering business.

5.1 The idea based on research outcomes

As analyzed above, Vietnam owns an in solid school nutrition system that unable to keep up with the development of the economy. The lack of nutrition in a single school meal is happening regularly as well as food hygiene and safety issues are not always guaranteed. It is definitely such a huge restriction in the international integration process of Vietnam.

However, in an optimistically look, this is not only a challenge but also an opportunity for economic projects and startups about school nutrition. With the premise of providing nutritious and hygienic meals for Vietnamese students, the new canteen business model has been born with the goal of standing firmly in this competitive market as well as partially give a hand in improving the local school nutrition situation.

On the other hand, this new business idea is referred about the economic aspect. Ten year ago, location could definitely be the key point of sales in catering industry. But nowadays, with the rapid development of technology and e-commerce, marketing strategy and commitment to product quality are key to success. At the same time, it also promotes the fierce competition between brands and businesses in the same industry.

Customers become more and more fastidious and careful in spending money on a service or product, whereas suppliers need to heavily invest in sales and marketing to scramble the market. This feature does apply for the school meal business aspect. Timely recognizing and catching up with those changing in customer behavior, the new business model has been created with the mission of providing the necessary support to boost sales and increase revenue for small and medium-sized canteen and catering business that are struggling to find a foothold specialized in the this market.

It is undeniable about the importance of lunch, but the lunch status in Vietnam is still limited and inadequate. With several disadvantages and limits of the current lunch and school lunch status in Viet Nam. The new canteen model will work as a business providing quality food with a commitment to food safety and hygiene. The success of this project will not only be the authors' success themselves but the mark of improvement and development in food quality and education segment.

By the chance of experiencing the school lunch system in Finland, which is the top of the world, the authors have done a comparison about the gap between Finland and their hometown, Viet Nam. The importance of lunch has not been properly evaluated in Vietnam, along with the limits and disadvantages in nutrition and food in Viet Nam can be an opportunity for catering business which can convey the importance of meals whereas being able to provide high quality meals. Finnish school lunch in general and BarLaurea, the canteen of Laurea University of Applied Sciences will be the model for creating the operation function of fineLunch.

After doing a competitive benchmarking, the authors do have an objective look about four main school meal suppliers in Viet Nam with their pros and cons. To maximize the advantages as well as minimize the disadvantages, the authors finally come out with a breakthrough new business idea. Also, this unique business characteristic does minimize the authors' weakness in lacking of practical experience in operating and managing the professional canteen. The new canteen model allows the authors to unnecessarily open a certain canteen or cafeteria by themselves but look for suitable objectives and cooperate with them. A suitable objective can be an existed canteen, restaurant that meet the requirements of the authors, which will be deeply mentioned later. Hence, the role of the authors in this model will only absolutely focus on the quality and hygiene and safety of the products as well as sale segment.

Ho Chi Minh City, which its potential will be chosen as an initial market of the business. In average, a qualified high school that averagely has two thousand students and over one hundred teacher and staffs, and probably not all of them can continuously studying and working all day without having lunch. According to the report of Ho Chi Minh City Department of Statistic by the end of 2016, there is nearly one thousand education institutes within Ho Chi Minh City, with more than one hundred fifty high schools in particular. Each school has a certain number of students and for most of them, lunch is necessary. Considering only Ho Chi Minh City as of September this year, the total quantity of students going to school is over one million. These numbers have spoken out how potential the school lunch market is. (Ho Chi Minh City Department of Statistic 2017.)

To sum up all considerable aspects, the general business idea of a new canteen model has been presented. In term of presenting the criteria of the business, the name of the business will contain words "lunch" as the business' produce and "fine" which presents for the quality commitment. The name of the business is fineLunch because its pronunciation is similar to Finland,

where the author has taken the idea of school lunch quality system and food hygiene and safety standard from.

5.2 Executive summary

fineLunch will be a totally new and unique concept of canteen model where providing quality and delicious lunch meal with a commitment of food quality, hygiene and safety as well as other aspect such as price and services. At the same time, fineLunch operation will focus on the cooperation with partner canteen. Basically, fineLunch can be considered as “a canteen without any chef and server”. We play a role as a connection between the canteen and guest.

The operation formula of fineLunch includes fourth steps. Firstly, we cooperation with potential canteen, mainly sidewalk canteen, that agree to operating under the new canteens model of fineLunch to ensure quality and food safety. Secondly, they will stably receive lunch orders from schools that cooperate with fineLunch. Thirdly, the meals will be produced with the standard and under the supervisor of fineLunch to ensure quality and hygiene before being delivered to school. Moreover, fineLunch do promote marketing to increase walk-in customer for the canteen, which mainly students.

The main responsibility of fineLunch in co-operation with the partners is actively or passively provide a plentiful and stable source of customers for them and maximize their profit. Vice versa, partners have to commit about the quality hand hygiene of products that meet fineLunch standards. In term of customer, fineLunch will be built as an iconic with solid reputation of commitment of quality and hygienic so that customers can feel secure and satisfied every time using our product.

The main business segment of fineLunch is lunch meal in general and school lunch in particular. With the advantage of possibility in having many partners in the chain, fineLunch is able to provide a nutritious menu that is changed regularly in order to meeting the customers' appetite. Besides, fineLunch will build a team to study and advice on menus and dishes. Their mission is to create delicious and nutritious menus for customers, as well as complete and provide recipes for partner kitchen.

As an intermediary, the mission of fineLunch is successfully both providing customers with a blend of outstanding lunch meal, affordable prices, attractive services and the commitment to hygiene and maximize the profit for partner canteen. With the high on demand of school lunch as well as the low overall quality of supply, the appearance of this new concept of lunch provider to the market will be not only the solution for customer to freely, easily and securely choose a daily lunch for themselves but also an answer to any catering business on how to boost sales, improve service quality and maximize revenue.

There will be a question raised that fineLunch operation strategy is restricting in operating school-internal canteen. This strategy without the school-internal canteen referred is because it is complicated and take lots of time and processes to acquire a permit of opening a canteen insides school campus. To have a permit of opening school canteen, winning a bidding against other contractors is a must. Besides, it has to rely on many factors such as relationships, abundant capital and prestige. Therefore, in the first stage, our main objectives will be school-surrounding canteen and cafeteria.

The Mission

fineLunch is promisingly an ideal and reliable lunch provider. Our mission is to become a prestigious and pioneering brand in the field of providing fresh, hygienic, delicious and attractive lunches to customers, mainly students. fineLunch's emphasis is on making every effort to provide customers the best products and services at affordable prices with the convenience in purchasing process. Providing a diverse and interesting menu with a harmonious combination of fresh and hygienic ingredients to ensure adequate supply of essential nutrition for the physical and mental development, as well as saving time for meal selection is the outstanding benefits that fineLunch is the promise of fineLunch with customer.

Among all the aspects, hygiene is the one that be strongly focused on. It will be built to become a sustainable iconic of food hygiene and safety that makes customers feel secure whenever they mention or choose the product. There will be a related team that built to take care of the hygiene of the products, from choosing ingredient supplier to cooking process and packing and delivering. Providing a diverse and interesting menu with a harmonious combination of fresh and hygienic ingredients to ensure adequate supply of essential nutrition for the physical and mental development, as well as saving time for meal selection is the outstanding benefits that fineLunch is the promise of fineLunch with customer.

In term of partnership, fineLunch promises for a sustainable growth in revenue and quantity of selling meals. Besides, fineLunch also timely provides the necessary support in upgrading facilities and services as well as solving problems that occur during the operation. Not only economical effective but the quality of service provided as well as friendly and sincere attitude when cooperating are our criteria.

Internally, fineLunch has a mission to become a valuable working environment, where employees can receive fair treatment with respect. Every member of the company will be guaranteed to feel comfortable and satisfied with everything, from their work, working atmosphere, colleague to the benefits they receive. It is believed that an employee only performs his best when he feels happy with what he is doing.

Objectives

Setting objective is always an important task before starting to launch a business. It is not only a motivation for the whole company to constantly trying their best to achieve but also an alert to help not fall asleep on success. Therefore, it needs to be carefully and logically considered and calculated. Reasonable objectives can appreciably help lead the business to success. Conversely, overrated or underrated objectives will negatively affect the performance as well as reduce the productivity of the organization.

For sustainable development and certain success achievement, fineLunch has set a number of objectives for the first three important milestones: the first three months and the first year of operation. First of all, as a new model of catering business, the biggest objective for fineLunch within the first year is to successfully introduce this new model to the market as well as build a strong presence as a reputable school lunch company offering healthy and quality school meal with strong commitment in food hygiene. The authors' ambition is that fineLunch becomes such a symbol of prestige and trust of Vietnamese people.

The first month of operation is always tough since the operational apparatus has not yet been completed. It is also challenging to attract and convince potential canteen to be a partner with fineLunch as we are completely new in the market and have not gained the trust yet from potential partner and consumers. After careful consideration, the authors have come to the conclusion that for surely optimizing the productivity as well as improving the operating function, signing deal with two restaurants and put them into operation as well as selling 2500 meals in total is a reasonable target. Sequentially, the objectives for the next two months and for the first year are 5 restaurants with 6000 meals for the second month, 10 restaurants with 10000 meals for the third one. After one year, the target is 100 canteens into operation.

Guiding Principles

With a mission of building a leading brand presenting for food quality and hygiene, the first and most important principle is the hygiene and safety of the product. There are several steps until the meal be delivered to the customer from choosing and buying ingredients, processing and cooking to packing and delivering. Each step needs to be under control carefully under a certain standard of hygiene. This standard is based on the Finnish food hygiene standard, which is applied in BarLaurea, Laurea University of Applied Sciences.

Besides, as a catering organization, the appetite of customer is ultimate focus. The authors want to make sure that every customer of fineLunch has the best experience for their daily lunch and be ready for back to study in the afternoon. In which, the deliciousness of food and diverse of menu plays the most important part. There will be a team to be built to in charge of studying and creating daily menu.

Price and customer service are also highly appreciated. Affordable price will help a hand in grabbing the attention of new customer and creating the loyalty of the old one. Alongside with

the quality of the product, good customer service plays an important role in achieving the customer satisfaction.

In term of partnership with the restaurant, fineLunch principle is to set a Win-Win relationship, in which both fineLunch and restaurant fairly receive benefits in this cooperation. Boosting sales will be strongly focus. Besides, fineLunch will partially help improving service as well as facility and involve in solving operating issue.

“This business is not all about money, the important is that fineLunch can do something, even small, that positively contribute to the current nutritional situation in Vietnam, especially the school nutrition situation” -said by Quang Nguyen, co-founder of fineLunch. The most important principle of fineLunch for itself is putting customers- the student, on priority. “Students, especially children, need to be full and treated well, no matter where they are.”- said by Uyen Pham, co-founder of fineLunch.

Key to success

Given that the fineLunch represents for such a new catering business, which has not been adapted yet in Vietnam, the concept itself is a key to success. Alongside with the benefit, it allows the business to bring more value to the society. Hygiene and quality of the product, affordable price with dynamic pricing strategy, technology support, go along with the customer service and professional partnership are key elements that play important roles in the fineLunch’s advantages.

According to the current market analysis and the result of practical implementation that mentioned above, food hygiene and safety is at an alarming level in Vietnam and is the most concerned issue. In that situation, by making a commitment to absolute food hygiene based on Finnish standard, the business can surely win the attention, choice and trust of customers. Besides, the guarantee of freshness and quality of used ingredient is also a great advantage.

Offering an affordable price at the same time with the high quality and hygiene will be fineLunch’s most important weapon to win the market from the local rivals. With small restaurants, at the same time providing low cost and high quality is almost impossible, but with those whole-sale and chain businesses, this is their key of success. Besides, the flexibility of price also helps boost sales as well as optimize revenue for partner restaurants.

As a part of hospitality industry, customer service always plays an important role of the business operation. The prominence of products attracts customers whereas the customer service keeps their loyalty. Besides the quality of products, fineLunch always offer customer such an enthusiastic and friendly treatment with the highly respect. On the other hand, fineLunch commits to put the benefit of partner restaurants in parallel with the benefit of itself.

The last but not the least, the support of up-to-date technology is indispensable. Currently, E-commerce is obviously extraordinarily popular. As a result, there are several applications and website that support selling foods and beverages online. A major investment in this technology segment will be required for the business development.

“Always innovating and constantly adapting” will be the slogan in operation of fineLunch. Today volatile market and fierce competition require every business to constantly innovate and develop to adapt in time. Therefore, they are the core key for fineLunch to survive and be outstanding in this harsh and competitive field.

5.3 Target customer and partner

Because of its unique feature of business model, fineLunch must target to not only potential customer but also the possible partner, who will play the role as supply sources of fineLunch quality and hygiene meals. This section defines the potential customer segment as well as partner of fineLunch model, which based on the market research outcome.

5.3.1 Customer segment

Initially, student is the target customer segment of fineLunch. As analysis above, there are five main class of student which are preschool, elementary, secondary school, high school and college. According to the characteristic of each class, which is investigated in the research implementation part, elementary and middle school students, who particularly requires the school lunch service, will be the main customer segment of the business.

Firstly, fineLunch model with the idea that ordering meals from partner canteen and then provide to customer, completely satisfy the requirement of school lunch program that is implemented in most of elementary and middle school. As a mainly Business-to-Business company, fineLunch’s business strategy is focusing on wholesale that focus on dealing with school to provide meals for the whole school students for a certain period of time. Normally, the length of the contract should be at least three months, which will provide a stable source of customer for the business. This feature perfectly matches the school lunch program in elementary and middle school.

Secondly, as in the physical and mental development stages, elementary and middle student requires a reasonable diet with quality, safe and hygienic food. That is the reason for most of elementary and middle school organize the school lunch program, to ensure adequate nutrient is successfully delivered to student. With the key of success is food quality, hygiene and service, fineLunch model characteristics fully satisfy these requirements.

The last but not the least, psychologically, students themselves often overlook the importance of lunch because they are not fully equipped with knowledge. In contrast, parents and schools have a comprehensive view of the importance of a nutritious and hygienic meal. Therefore,

directly working with the school or the parent association create opportunities for fineLunch to highlight the advantages of the product and achieve the trust of customer as well as the right of delivering products.

Besides elementary and middle school, students in high school and college are on the potential customer list. Differently from elementary and secondary students, students in upper class have the freedom in having lunch. To be based on their habit of having lunch from the outcomes of the market research, high school and college students will be the key source of customers to fill the partner canteen walk-in customer's occupancy in case they open the onsite service.

By having a great location nearby schools, the partner canteen of fineLunch considerably an ideal place for having lunch with a slight promotion and marketing. fineLunch organize membership program with schools that have financial support so that their students can have discount and promotion in fineLunch partner canteen. Besides, fineLunch also organize services such as ordering food online, delivery to promote the demand of students.

5.3.2 The partnership

Alongside with customer segment, fineLunch needs to find and collaborate with potential canteen. These partners are responsible for taking orders from fineLunch, producing meals in accordance with fineLunch standards and providing them to customers. In addition to agreements on commercial and operational terms, the partner must meet some basic standards of facilities and food hygiene to become a member of fineLunch network.

In the beginning period, potential partners of fineLunch are considerably canteen or cafeteria that have good location such as nearby school or college, small-sized restaurants that want to extend to school meal market, specializing in providing lunch. According to the size and ability of supplying of the partner, the quantity of orders will be reasonably sent. Before signing, the taste of original dishes of the restaurant will also be tested to ensure the deliciousness of fineLunch's meal in the future. The restaurant will take care of preparing and cooking process by themselves, but the food recipes must be viewed, tested, recommended or even provided by fineLunch.

The partnership between fineLunch and the canteen is identifiably Win-Win relationship, which means both sides are not only able to gain benefits equally from this co-operation but also obliged to comply with the signed contract. Before being a part of fineLunch network, restaurant owner needs to read carefully and go through all the requirement and policy of the contract as well as discuss with fineLunch. In order to ensure the quality and hygiene of food committed to customers, fineLunch will deeply and constantly have the control, monitoring and intervention to the operation of the canteen. In return, the partner will receive a commitment of improving sales and profits, along with brand and image expansion.

To ensure product quality standards as well as performance of the whole network, there are strict requirements and standards for being a partnership with fineLunch. First of all, the partner must be a canteen or small-sized restaurant with minimum supply capacity over 500 meals. A good location (nearby school and college) is required. The front of the canteen must be clean and hygienic with the accessibility for car with freight service. Facilities, kitchen and equipment's must meet or be upgraded to meet the standards of fineLunch in producing and consuming food. The previous price range of meals must be medium or agree with price range set by fineLunch.

5.4 Product and service

Basically, fineLunch is a catering business that specialize in providing quality and hygienic meals for students. As an intermediary between canteen and customer, fineLunch performs a side-to-side business that at the same time provide lunch meals for customer and sale and operational consulting service for partner restaurants.

fineLunch commits to provide fresh and quality dishes with high standard of hygiene and safety. Each meal menu is carefully researched and calculated to provide customers with a healthy, nutritious meal, at the same time offer the best experience of lunch. By taking advantage of the diversity in ingredients and cooking process, the menu flexibly changes regularly every day and every week, in order to create novelty in taste as well as help experience different dishes from not only three regions of Vietnam but also around the world.

Detailed menus will be researched, synthesized and created by day by professional team. There are several factors that affects the dishes on menu such as the season, the price of ingredients, nutritional composition and the relevance of ingredient to each other. Fundamentally, a certain meal would include stir-fried dish, savoury dish, soup and desserts for Vietnamese theme and appetizer, main dish and dessert for Western style meal. Within one week, the function will be four to five days of Vietnamese dishes and one to two of other countries' foods. Especially, research and surveys will be implemented in every specific customer group about ages, favourite food, health, allergy and other special requirements so that the menu can be created in the most optimal way.

In term of partnership, the main function of fineLunch is consulting and management services on sales and marketing for partner restaurants. fineLunch takes full responsibility for sales and marketing, from finding customers, taking orders and running marketing online and offline to summarizing revenue and financial calculation. However, fineLunch will not interfere with the internal operation of the restaurant such as hiring staffs, serving in the lobby as well as cooking and making food.

Because the absolute guarantee of food hygiene is the business top priority, only those restaurants that meet the basic requirements about facility and hygiene standard can become fineLunch's partner. Along with it, during the partnership period, there will be careful monitoring as well as innovating requests from fineLunch to ensure the maintenance of quality and hygiene of products. Besides, fineLunch does strictly control the input source and output produce for food quality and hygiene guarantee.

With commitment to monthly sales for the restaurant, in the end of each month, fineLunch staffs will work with restaurant owner about entire month finance and take a certain commission as deal in the beginning as fineLunch revenue. There are several kinds of deals for a partnership which is based on various elements. These kinds of deals will be presented clearly and in detail in deal section. Even though not interfering with the internal operation, fineLunch do provide in time certain assistance with problems that occur with partner restaurant during production and operation.

5.5 fineLunch organizational structure and distribution plan

This section describes the outlined organization and operation management of fineLunch, as well as necessary departments and their tasks that contribute to the model overall performance. Organizational structure briefly introduces each department in fineLunch and their function. Operational system visualizes the cohesion between departments in the operating structure as well as the process of delivering product.

5.5.1 Organizational structure

An initiative of a business always begins with the simplest structure in order to simplify operating structure and avoiding the unnecessary expense. The structure of fineLunch model in the beginning period is planned with three main departments: Business Development Department, Verification and Transformation Department and Operation Department. Figure 10 below describes the organization structure of fineLunch.

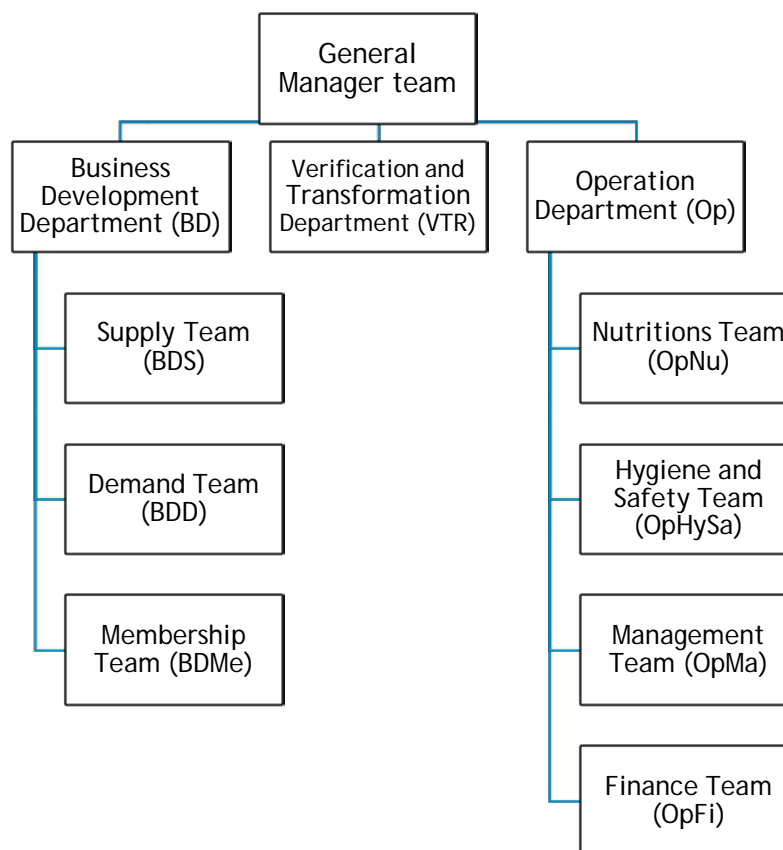


Figure 10: fineLunch organizational structure

Figure 10 describes the organizational structure of fineLunch. fineLunch includes a general manager and three departments. There is a Head of every department who take responsibility for the general performance of his department. Business Development department is divided into three teams, Supply, Demand and Membership team. Operation department also consist of three teams which are Nutrition's team, Hygiene and Safety team and Management team.

Business Development Department (BD departments)

Business Development Department is considerably an appearance that represent for fineLunch. Their main responsibility is finding potential partners and customers as well as convincing them to collaborate with fineLunch. Internally, Business Development Department itself is divided into three executive teams, which are sequentially in charge of customer source and partner source.

Team that is in charge of looking for potential customer is named as Demand Team (BDD), which mean seeking and providing demand for fineLunch produce. The target customers of Demand Team are elementary and middle schools that organize school lunch program for their students and require a supply of quantity of meals.

Generally, their tasks include firstly seeking and build a potential customer lead, which is a list of information and contacts of elementary and middle schools that possibly consume fineLunch's products. The second task is to contact with person who responsible for school lunch program of the school, normally school's administration or student council president. Brief and understandable introduction about fineLunch and the products as well as successfully setting a face-to-face meeting are extremely important in the second step.

There will be two circumstances after reaching the potential customer. Firstly, if the potential customer is uninterested in working with the fineLunch model, Demand Team needs to send them an introduction email so that they can have a better look about fineLunch and put them into the waiting list, which will be re-approached lately. Otherwise, if the interest has been shown and it is possible for a face-to-face meeting, they are in the following lead that potentially working with fineLunch. Lately, the Demand Team must try to follow up and convince them to sign the contract and agree to use fineLunch produce. The next task of Demand Team is creating contract as well as negotiating the contract terms. The last but not the least, the Demand should follow the customer through the duration of using the fineLunch service in order to promptly respond or change the service based on their satisfaction level.

The second team in Business Development department is Supply Team (BDS), which is responsible for seeking meal supplier, as known as partner canteen, for fineLunch. The working process of Supply Team is similar to Demand team, but with the subject is canteen. Target partner of fineLunch normally canteen that specialize in providing meal, especially for students. At the first stage of operation, because of necessary in building reputation, the requirements of potential partner are strictly applied during the seeking process. Importantly, during the process of Supply Team, after the potential canteen agree to cooperate with fineLunch, it is necessary to request a VTR process from Verification and Transformation Departments to verify and ensure as well as update the facilities of the canteen if necessary, to ensure the hygiene standard of fineLunch during the production.

The last team is Membership team (BDMe) that specifically looks for high school, college and other educational institute that possibly have a membership of fineLunch. By purchasing a fineLunch membership, the school's students will be discounted for using fineLunch meal. Furthermore, there are extra services for students such as online order, delivery. Generally, the working process of three teams are similar with the difference of subjects and purpose.

BD department includes a BD Head, who manages general affairs and supervises the working performance of the whole department to ensure meeting the KPI, as well as giving advice and final decisions in difficult cases. BDD, BDS and BDMe will separately have a team captain, who required to be a senior sales manager that have lots of experience in sales department. Under team captain, there will be flexibly two or more team members, depending on the scale of the

business in difference of time. The team captain will be called Business Development Manager (BDM) while team members are collectively called Business Development Executive (BDE).

Verification and Transformation Departments (VTR department)

The main mission of Verification and Transformation Departments is checking, verifying the infrastructure and facilities of potential partner after receiving VTR request from BDS team, to ensure that all standards of fineLunch are met, especially food hygiene and safety standard. If the facilities do not meet the standards, VTR team is required to develop a detailed draft of the parts that need to be repaired or upgraded and delivery to the canteen's owner. VTR team together with BDS team need to convince the owner to agree upgrading their canteen.

VTR request is the requirement for an inspection from VTR team. After receiving the VTR request as well as contact information, VTR team will contact the responsible person to book an appointment for the inspection at the canteen. After that, a detailed report about the canteen's facilities need to be created and be sent to the Head of VTR department for approval. The factors that need to be tested include common facilities of the canteen, kitchen and kitchen appliances and hygiene where making foods. Moreover, food production process needs to be observed to ensure maximum hygiene.

VTR department includes a VTR Head and VTR member (VTRs). VTR Head will be the only one who receives VTR request from BDS team and will re-transfer to VTRs. After the inspection, the report will be sent back to VTR Head for approval about the quality of the canteen before further actions. This regulation is to evenly distributed request to each VTRs, avoid the overload of VTRs if there are too many requests at the same time. Moreover, it is about to ensure the unified quality of partner canteen before cooperation.

Besides ensuring the partner canteen meets the requirement of fineLunch, VTR department is responsible for finding potential ingredient supplier for fineLunch. After being agree with working with fineLunch, the partner canteen needs to input ingredients from fineLunch's recommended supplier, to insure the safety and hygiene of ingredients. After reaching a preliminary agreement with suitable supplier, VTRs department will present to the general manager for approval and long-term contract signing. The role of VTR is not only finding sustainable, reputable suppliers with quality and hygiene ingredient sources but also negotiate and deal with them for offering a good price for fineLunch partners.

Operation Department (Op department)

Operation Department directly affects the performance of fineLunch. This is the department that directly work with partners and customers during the product supplying and consuming

process. The main responsibility of Operation Department is supervising and ensuring the quality and hygiene of meals as well as promptly dealing with problems that occur during production, transportation and consumption.

Basically, this department function is the result of the author's conclusion from the theory background parts and the research implementation. OP department is consisting of three teams, the Nutrition team (OpNu), the Hygiene and Safety team (OpHySa), the Management team (OpMa) and the Finance team (OpFi).

The Nutrition team will be in charge of designing and setting up menus. Difference of schools will have different menus that are suited the most for their students. The Nutrition's team will collect the information and opinion survey of students. From which, fineLunch offers the most suitable menu for students, from nutrition to appetite. The KPI of OpNu team is to create a balanced nutrition menu. Moreover, the Nutrition's team will simplify the recipe as well as having a discussion with relevant canteen to ensure the dishes can be cooked perfectly.

The Hygiene and Safety team will play the key role in ensuring hygiene and safety of the products during the production and delivery process. After signing the partnership contract with the canteen and every requirements of facilities are met, OpHySa team will propose a hygienic plan to ensure food hygiene and safety in production and consumption, based on the specific case of the canteen. Besides, the team needs to companion and monitor regularly throughout the operation of the canteen to ensure that the plan is taken practically and seriously.

The next team in Op department, Management team is responsible for ensuring the quality of the meals successfully delivered to the consumer. Their tasks include logistics management that every order is sent to the canteen and the products accurately, timely and logically delivered to the customer. Frequent observation and random product testing at school are required. Besides, a sample of daily product need to be collected and storage in the freezer in case of food poisoning or other accident related to food quality and hygiene. Besides, OpMa teams must be well-trained to timely support and handle with accidental and unexpected issues.

Similar to other departments, there is Head of Operation who takes the general responsibility for the performance of the department. Besides, there is a team captain for each team. Each team is divided into smaller groups of one, two or three members with a group leader if there are over two members. Each group will in charge of a certain canteens and school in the same or surrounding area. The number of groups depends on the number of customers and partner of fineLunch.

The last but not the least team is Finance team. Their task is to synthesize and monitor all financial issues including raw material import, orders from customer, quantity of goods produced and consumed in the canteen, financial accident during operation. From which, thereby making the financial statements at the end of the month and distributing reasonable profits

based on commercial terms for the canteen and statistics of financial reports for fineLunch. This is also the team responsible for entire income and expenses of fineLunch. Therefore, despite of being a part of Operation Department, Finance team is able to work independently under the control of General Manager.

5.5.2 Distribution plan

Distribution plan illustrates the process of how the quality and safety meals are prepared and delivered to customer from fineLunch. The process is visualized in the figure 11. The process is simplified to be easy to understand, making business more transparent to customers as well as investors

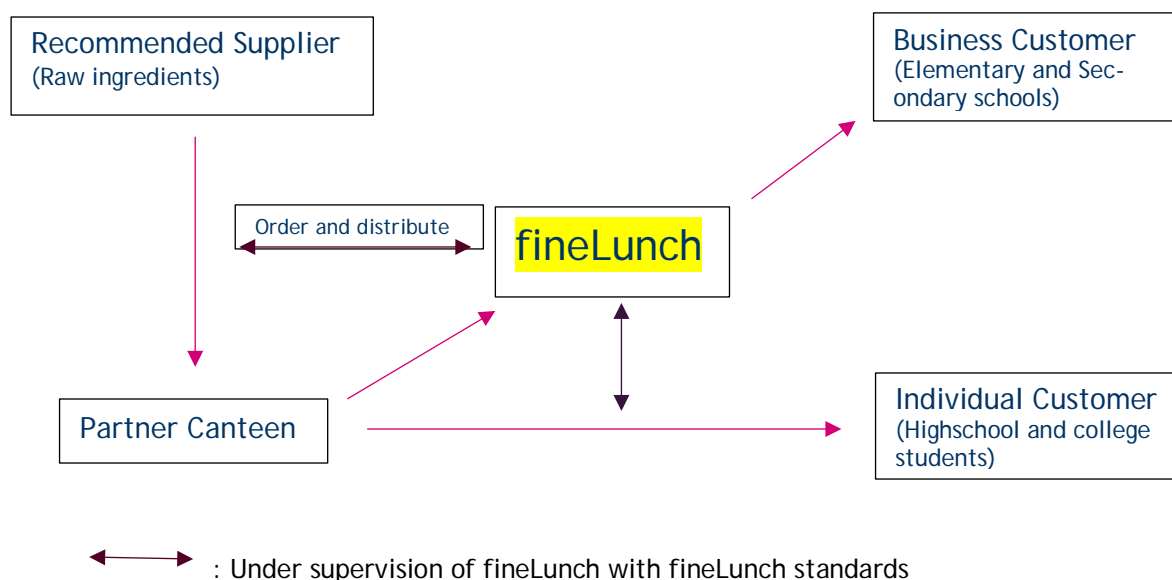


Figure 11: fineLunch distribution network

In the case of customers and appropriate partner have been set, the order from customer will be summarized by the Nutrition team from Operation departments and be sent to the partner. At the same time, an order of ingredients will be sent to the suppliers. The amount of ordered ingredients will be equal the amount of ingredient intake corresponds to order from customer plus the number of servings is sold at the canteen (which will be register to fineLunch in the beginning of the cooperation). Food will be well processed, stored and cooked in the canteen based on the menu and recipe from fineLunch ad under the supervision of HySa team to ensure the requirements of food quality and hygiene.

After that, the ration for order will be timely well packed and delivered to school by Management team. Simultaneously, dishes are also displayed and sell at the canteen under supervision of the HySa team. The total revenue, cost and expense will totally be in charge by fineLunch and be calculated and distributed to the canteen logically in the end of the month by Finance team.

5.6 Balanced nutrition menu and food hygiene and safety system

Products of fineLunch are promisingly quality and hygienic, come with the adequate and suitable of ratio of nutrition and reasonable price. These will make fineLunch standing out in the market. To achieve this promise, based on the theoretical background about nutrition and research implementation of Finnish canteen model in general and BarLaurea in particular, the authors has developed a standard specializes for ensuring the quality and nutritious of fineLunch menu as well as food quality and hygiene.

5.6.1 ABH strategy

ABH stands for Abundant in dishes, Balance in nutrition and Healthy in processing, which are aspects that define a balanced and adequate nutrition menu. Abundant in dishes means giving students many choices of foods with different culinary styles (European, Asian, vegetarian / diet menu ...) in accordance with the needs of students and schools. Similar to BarLaurea, fineLunch are going to purposively build a five weeks menu with the agreement of the school. This menu will include specific daily menu in 5 consecutive weeks and will be repeated until further notice. Rice, with its important role in Vietnamese culinary, will be the main ingredient of the menu, combined with the main dishes, stir-fries, soups and desserts. In addition, foods from different cuisine will alternatively be included in a menu once or twice a week.

Balance in nutrition refers to nutritious balanced diet that stably designed between 5 food groups: Fruit, fresh vegetables, protein, milk, nuts and grains to ensure appropriate energy demand for each age from germ young to high school level. The ingredients will be changed alternatively so that but remaining a balanced nutritional composition. Besides rice, ingredients from barley and cereals will also be taken into use. Chicken, red meats, fish and seafood along with milk and dairy products are the main sources of protein in the menus. Seasonal fruit and vegetables are referred.

Healthy processing is applied to provide food according to needs of students in different stage of ages and to limit the use of pre-processed foods or foods containing high sugar / fat. There will be no presence of unhealthy food such as hamburger, pizza, ice cream on fineLunch menu. Vegetable oil is the must in cooking as well as other marinade are committed about quality. Recipes will be simplified and limit grease in cooking. Based on these ABH standard, OpNu team will create a specific menu plan for every customer with the aim of providing the most delicious meals with the suitable balanced nutrition for students. Besides, feedbacks collected from students also be considered for developing the menu.

5.6.2 fineLunch SPK standard in food hygiene and safety

A must of every products of fineLunch is healthy and safety. A hygiene plan must be designed in detail by OpHySa team before a partner canteen is taken into operation. The hygienic plan must describe in detail the process of importing, storing, processing and processing food as well

as other special requirements to optimize food safety and hygiene while ensuring the quality of the meal.

There is a common standard of fineLunch in food hygiene and safety that should be followed in every hygiene plan, which called SPK standard. SPK stands for Source in Safe Food Source, Process in Quality Standard Process and Kitchen in Professional Kitchen. Ingredients need to be taken from reputation suppliers cooperate with fineLunch that offer high quality, reputable food, ensure food hygiene and safety standards. Food safety and hygiene standards in accordance with the regulations of the State of Vietnam and some international standards (HACCP) in the Quality and Risk Management Process (SOP) need to be legally and strictly applied in daily operation and food process. Kitchen staff also planned to get periodic health check, certified for food safety and hygiene through training, professional supervision organized by fineLunch with the standard strongly based on the Finnish Hygiene passport standard.

Besides, fineLunch do provide the customer extra value to ensure their satisfied experience. Firstly, fineLunch offer product liability insurance in order to give customers the peace of mind in case any insurance incident occurs. Moreover, fineLunch do accompany with the school in providing educational activities such as co-organized seminars, nutrition education events, festival meals to encourage healthy eating habits and introduce foreign culinary culture to students.

5.7 Contribution to Society

Milton Friedman, an American economist who won the Nobel, once argued that profit is the main purpose of business. However, profit is not only economically encapsulated. There are many ways to make a profit, contribution to society is one of them. Moreover, the level of contribution to society does define a successful company. Good companies bring innovation to the market, facilitating their development. Developed, creative companies create economic growth and jobs, thus significantly improving people's lives. Moreover, appreciable contributing to society is an effective marketing way to build solid reputation for the company.

Contribution to Society is one of the priorities in to-do list of fineLunch. First of all, as mentioned above, this business is born with the purpose of providing a quality and hygiene meals for students and partially improving school nutrition status, which contains certain limitation and inadequacy in Vietnam. Secondly, because of the unique of business model of fineLunch, the more of development of the business and the expansion of operations, the more jobs created for the local. Moreover, fineLunch is going to actively collaborating with social support centers and benefactors to provide nutritious and hygienic meals for disadvantaged children.

In term of environmentally friendly, during operation, organic and local ingredients will be prioritized as much as possible. Besides, the use of plastic products will be limited at the minimum level, replaced by recyclable, compostable or biodegradable materials to help reduce

waste burdening the environment. The recycling program will be potentially added to the policy. The treatment of post-production waste and unused food waste will be strictly monitored. Besides, during the cooperation phase, fineLunch do require all internal operations to preferring the most environmentally friendly materials over other options. Despite of significantly increasing expense and cost in operation, contribution to society in general and eco-friendly activities in particular, in the long-term, could earn the trust and satisfaction of customers that result in solid reputation and increasing in sales.

5.8 fineLunch SWOT analysis

SWOT analysis is a strategic planning that help fineLunch identify strengths, weaknesses, opportunities, and threats related to its business competition. Table 3 below illustrates the SWOT analysis of fineLunch with internal factors include strengths and weaknesses, whereas external ones are opportunities and threats.

<p>Strengths:</p> <ul style="list-style-type: none"> - Balanced nutrition menu with ABH strategy - High in food quality and hygiene with SPK standards - Low in fix costs and food process costs - Flexible in finding partners and customers 	<p>Weaknesses:</p> <ul style="list-style-type: none"> - Young business with lack of reputation - Incomplete operation system - Requirement of technology in management - -High demands for partnership - High cost because of hygiene and quality commitment
<p>Opportunities:</p> <ul style="list-style-type: none"> -Unique and first model in Viet Nam -Potentially expanding rapidly - Fertile and potential market 	<p>Threats:</p> <ul style="list-style-type: none"> -Local adaptability (So new model in the market, low in living standards) -Financial Risks -Tough competition

Table 3: fineLunch SWOT analysis

Table 3 illustrates the SWOT analysis of fineLunch. The strongest point of the model is the commitment in food quality and hygiene, which based on the Finnish canteen model standard. Secondly, the partnership with available canteens helps reduce fixed costs. Besides, the unique in characteristics offer fineLunch the flexibility in finding and choosing partner and customer.

Conversely, as a young business with in solid reputation, fineLunch will face lots of challenge in the first stage of operation. Besides, the model is still in the planning stage and needs to be improved. To ensure rigor and reasonable management in the network, fineLunch requires to strongly invest in technology. Quality products always have high cost, in order to remaining the quality and hygiene, costs of fineLunch products is inevitably higher than other local business. The last weakness but not the least, because of many requirements in partnership, finding suitable partners will be difficult.

Its unique in characteristics bring to fineLunch opportunities and threats at the same time. The success of this model depends greatly on the rapid adaptation of the market. Besides, this business has the potential to expand the market quickly nationwide and worldwide. Moreover, with the low living standards, it is difficult to convince every consumer to spend a lot of money to get a commitment to service quality, meanwhile the business requires a large of operation for earning profit. At the same time, financial risk occurs with every new business and startup.

Tough competition is the most challenging issue that fineLunch needs to face. As described in the market analysis part, fineLunch has four main types of competitors in the same market. There are already some popular businesses, which appeared and operated in the market for a long time and have built up certain reputation. As local enterprises, deep understanding about the nature of the market can be considered as their first and important strength. Furthermore, their seniority in this market helps build certain customer relationship as well as reputation, which helps them gain lots of advantages in keeping loyal customer as well as reaching new potential ones.

5.9 Business Model Canvas

Nine blocks of Business Model Canvas will bring to the authors a more practical and specific view of the potential of the canteen model. The Figure 12 visualizes fineLunch BMC of with full nine blocks which will be deeply examined in following sections.

<i>Key Partners</i>	<i>Key Activities</i>	<i>Value Proposition</i>	<i>Customer Relationship</i>	<i>Customer Segments</i>
-Supplying fresh and safety ingredients with reasonable price. Local and organic farms and start up: Tomita farm, Da-LatGap, VG Food Reputation brands: Vissan, Coopmart	-Business Development -Effective operation of every departments -Qualified food processing, applying ABH strategy and SPK standard -Well delivery service and network management	-For consumer: Nutritious meal with high quality and hygiene Extra value -For business customer:	-Consumer: Excellent product quality and customer service -Business customer: Efficiency in business and operation Increase in profit	-Consumer: Elementary and secondary schools -Business customer: Canteens and Restaurants that meet fineLunch standards

-Technology company: TMA Solution -Recruitment company -Banks -Investors: Vina Capital Foundation, Mekong Capital -Insurance company	<p><i>Key Resources</i></p> -Human: well-trained and experienced staffs -Technology in management -Distribution networks -Food ingredients -Positive working environment -Investment funds	Stable customer source Increase in revenue Management support Franchise	<p><i>Channels</i></p> -BD departments -Websites and advertisement -Marketing campaign	
<p><i>Cost Structure</i></p> Business Advances, Raw materials, Transportation, Maintenance support, Personnel wages		<p><i>Revenue Streams</i></p> Commission from business customer.		

Table 4: Business Model Canvas of fineLunch

Customer segments

There are two types of customer, which are consumer who uses the products and services of fineLunch and the partner canteen that cooperate with fineLunch in providing quality and safety meals. In the initial commencement of the business, the main consumer of the model are elementary and secondary schools in Ho Chi Minh area that provide the school lunch program for their students. Otherwise, the potential partner canteen of fineLunch is canteen and restaurant that meet the standard of fineLunch about location, facilities, operation and be agree with fineLunch standards and regulations.

Channels

Business Development department plays the key role in seeking and bringing fineLunch the consumer and business customer. They also is the contact point between three parties, consumer, fineLunch and partner canteen. Simultaneously, other departments also harmoniously

contribute to the successful delivery of products and services, which was discussed in the distribution plan in section 4.5.2. Besides, fineLunch does have its own website and run advertisement as well as marketing campaign.

As a bridge between the canteen and the school, fineLunch must ensure the sustainability of the channels and have a proper distribution and operation. When a contract to provide school meals is signed, the cafeterias closest to the school will be assigned to provide lunch for that school. Moreover, the area around that school will also be focused on exploitation.

Customer Relationship

fineLunch owns a side-to-side customer relationship. It requires us to achieve a balance in maintaining relationships on both sides. The simplest and most effective way to create and remain customer relationship is to successfully deliver the committed value to customers. For the consumer, quality nutritious and hygienic meal is the commitment. Besides, fineLunch does offer well customer service and extra value such as product insurances, educational event.

In term of partnership, fineLunch always guarantee the Win-Win relationship with mutually beneficial. The increase of revenue and the efficiency in operation are the main targets. Besides, fineLunch plays a role as consultant that present and timely support throughout the operation phase of the canteen. Departments that directly interact with customer play the key role in developing and maintaining the customer relationship by their skilfulness and positive attitude.

Value proposition

fineLunch model brings the breakthrough in the value of supplying meals in large quantity. It offers a better taste and hygiene while still committing the quality and quantity. By commitment to value, fineLunch offer to consumer a daily nutritious menu with quality and hygienic meals that being processed by advanced process created by fineLunch based on Finnish nutritional standards and food safety, which is suitable the most for the development of their students. There is also extra value to enhance the customer experience such as educational activities, customer services. Parallely, fineLunch brings the partner canteen the value in finance with a stable source of customer, a professional support in management as well as the opportunity of solid reputational franchising.

Key activities

Business development, earning customer and partner is the initial important activity of fineLunch. It is about usefully delivery to potential customer and partner an overview of fineLunch as well as the values we offer. Secondly, the efficiency in the operation of each department creates a smoothness in the entire operation line. Each department of fineLunch has its own

certain benefits to the productivity and customer satisfaction. Food processing is extremely important in the process to ensuring quality and safety of products. ABH strategy and SPK standard must be strictly applied under the supervision and control of related team and department. Besides, with having several consumers and partners in the network, the logistics and network management are required to work effectively.

Key Resources

fineLunch physical resources expressed in the quality of food ingredients and distribution network with efficiency in management and logistics, which includes technology for network management and distribution, vehicles, packaging and delivering equipment. Food ingredient plays the important role in ensuring food quality and safety of the products. Hence, the look for suitable supplier should be strongly concentrated.

For the operation optimization, the support of technology is indispensable. Logistics and network management maintain the efficiency in smooth operation and products delivery. As product quality is strongly affected by the delivery process, logistics management is critical. fineLunch is required to strongly invest to develop technology such as management application, application for ordering and receiving order, network management. In addition, during the recruitment process, employees must be qualified to meet each department's requirements for knowledge, skills and experience in relevant fields, promising to bring a good performance in human resources. Requirements for staff update capabilities are also needed. Therefore, membership and participation in different educational program and trainee organized by fineLunch is crucial to have more value in human capital.

Finance plays an indispensable role in the establishment and development of a business. Lack of capital means difficulty in running any aspect of the business. Especially fineLunch business strategy do offer the partner canteen a business advance to update their facilities to meet fineLunch standards. Hence, in the beginning of the business, capital calls will be made regularly through government and private business support programs.

Key partners

Partners play an important role in the business performance by providing the necessary materials, equipment and support, especially in the early stages of improving the operational model. For quality and hygiene ingredients, fineLunch strategy is to cooperate with local and organic farms and start-ups that specialize in providing fresh and organic products. Some well-known enterprises can be considered in the market are Tomita farm, DaLatGap, VG Food. Additionally, because of the large requirement in quantity, other reputation supplier brands such as Vissan and Coop-mart are on the list.

Besides, because of the need of technology, fineLunch does engage cooperation with Technology Company to develop suitable technology and applications for management and processing. The most considerable companies in the field of technology supplying in Vietnam is TMA Solutions, which are specializing in providing tech-tools and solution in management in production and food and beverage field.

Human resources decide the success of the business. To get the services of talented people, a reputable HR company with a wide personnel network is what fineLunch requires. fineLunch's main capital comes from investors and start-up investment funds in Viet Nam such as Mekong Capital, Vina Capital Foundation. A pitching with well-designed business plan will be necessary for successfully win the investments. Besides, fineLunch do organize certain partnerships to ensure the efficiency in operation such as bank and accounting company in financial terms, insurance company for employee and product insurance.

Cost structures

All possible costs including variable and fixed costs are expectedly analysed in this building block.

Fixed costs are expenses that remaining the same regardless of the volume of the output such as rent, wages and marketing expenses. Because of its unique nature, fineLunch greatly reduced the location rental cost. It is only suitable rental cost for the headquarter office. Secondly, the more the operation model expands, the more employee be hired. Therefore, the salary of employee strongly depends on the operation scale of the business. At the initial stage, fineLunch does not invest strongly on marketing, the main tool of sales is Business Development department. Until a certain number of customers and partners have been reached, fineLunch will plan to conduct a major marketing campaign to promote the brand nationwide.

Variable costs are changeable expenses that varying with the output volume such as electricity or material costs. Basically, most of expenses of the business considerably are variable costs because they are varying with the scale of operation, the number of customers and partners. They are consisting of ingredient cost, transportation cost, Business advance. Besides, fineLunch does have to pay for electric, water and other service bills from the office.

Revenue stream

In the partnership, all financial transactions are implemented and recorded by finance team of fineLunch. In the end of each month, fineLunch will deliver the financial report to the canteen owner and take the commission percentages on total revenue as discussed and agreed by both sides. Besides, fineLunch does present the dynamic pricing strategy to maximize the profit for both sides, which will be discussed in section 4.10.

5.10 Smart pricing, business advance and commercial terms

This section specifically illustrates the concept of dynamic pricing, business advance and commercial term and their function. Dynamic pricing and business advance are such creative and unique business strategies that make fineLunch standing out in the market. Meanwhile, commercial term is important since it determines the revenue each month on each partner canteen.

Smart pricing

Smart pricing is the pricing strategy that prices are flexibly set at different range for products or service based on current market demands. In the fineLunch model, smart pricing is implemented in daily meal ordering. Since then, customers can earn the best product experience at the most affordable price. The price of the meal will be calculated on the prices of ingredient with seasonal fluctuations. It will be varied regularly and be calculated and informed to the customer by the finance team. Seasonal foods will be priority to use because it is fresher and more nutritious, cheaper, ripening naturally and require less transportation.

Despite of its flexibility in varying, there is a general price range for every product of fineLunch. The highest price of each meal will not be exceeding 50.000VND, which is the highest price that are willing to be spent on a lunch, based on the results obtained from market analysis research in section 3.3.2. Simultaneously, lowest price is set at 25000VND to ensure profitability for both fineLunch and partners

Business advance

Business advance is a financial strategy to improve the quality of canteens and promote production sponsored by fineLunch. In case the canteen is willing to cooperate with fineLunch but fails to meet the necessary requirements, there will be the upgrade suggestion plan in detail that provided by VTR team. The canteen can choose paying for the upgrading cost themselves or receiving business advance from fineLunch.

Business advance is a certain amount of money that be advanced to the canteen from fineLunch to partially or fully covers the upgrade expense and will be returned to fineLunch within three to six months without interest. However, only potential canteens are able to receive business advance. Operation scale, potential level and many other factors of the canteen need to be considered in order to approve the business advance. If the partnership between the two parties ends suddenly before the return is completed, the canteen needs to return all the rest amount of the business plan within one week, or it will be extra charged.

Commercial terms

fineLunch collecting commission percentages from the canteen's total revenue as their profit. This ratio is calculated, discussed and agreed by both sides before signing the contract. All

canteen expenses from employee salaries to utility bills depend on sales of food. Normally, depending on the catering standards, star rating and class of restaurants, food cost is applied from 25% to 55%. The formula for calculating food cost is

Food cost = Original ingredient costs / 0.25-0.55

Generally, fineLunch has three types of commercial term for partnership. Expanding from this formula to large-scale, fineLunch often offer a normal deal with 30% to 45% of commission with the partner. This number is flexible based on several factors such as potential level of the canteen, good location for branding. Besides, there are other deals based on seasonal orders. For example, during the semester, when the amount of orders is high, the commission will be 40% to 45% and conversely, in winter break or summer break period, the commission will significantly decrease to 25%. The third deal that based on the amount of walk-in guest of the canteen is called strategic deal. According to strategic deal, fineLunch will take 30% to 35% commission from the quantity of order from fineLunch customer plus 20% to 25% from sales for walk-in customer served in the canteen. The normal deal is the most profitable commercial term of fineLunch. Therefore, it is prioritized. The second and third deal will depend on specific circumstances. They are only applied with potential canteens that are capable of bringing other benefits to fineLunch.

To make customers and partner canteens more secure in cooperating with fineLunch, a contract will be usually valid for 1 year and the customer has the right to terminate the contract at any time with noticing before one month, in case of dissatisfaction with the products and service. Vice versa, fineLunch unilaterally terminate the contract with reasonable reasons such as low in product quality, negative separation attitude.

6 Conclusion

This new canteen model idea is created from the desire to present a school lunch business model from which, students can get nutritious meals with a commitment to quality and food safety. This model is built on the breakthrough business idea combining with the basic nutrition and food safety criteria from Finnish school canteen model, which is the most complete school nutrition system in the world. This business model idea is named "fineLunch" and be considered in Ho Chi Minh City market, Viet Nam.

The main purpose of this thesis is to find the feasibility of fineLunch- the new canteen model idea and create a realistic business plan for the operation of the canteen model based on collected theory background and practical research implementation outcomes. In order to achieve this, the theoretical background was built on the definition of quality food. Quality food is defined as a diet with nutritional ingredients that suitable for human development at different stages of age, come along with the high in quality and hygiene. Moreover, Vietnamese culinary, as a local food culture, is analyzed to provide the best solutions for product design in

accordance with consumer tastes. It includes the cooking and eating habits of Vietnamese people as well as the current school nutrition situation in Vietnam in general and Ho Chi Minh in particular. Food hygiene and safety principles and its application as well as the study of ingredient for a suitable school meal are important knowledge platforms in building fineLunch operational system. All of this information is referenced from reliable sources, both printed source and online source.

Business plan and Business Model Canvas are tools that used for building a model of fineLunch. Besides, results from practical research implementation play important roles in forming and developing the business model of fineLunch. Qualitative research with interview, observation and benchmarking method is employed during the research implementation. There are two main researches, which the first illustrated the Finnish school canteen model with the main objective is BarLaurea, the school canteen of Laurea University of Applied Sciences. The goal of the investigation is to earn the better understanding about the canteen operation model, especially in offering food quality, hygiene and safety through the outcome of observation the canteen operation and individual interview with BarLaurea's general manager. The second research is implemented in Ho Chi Minh City for the market study as well as analyze the strengths and weaknesses of potential competitors by competitive benchmarking method. In which, observation and group interview were carried out to figure out the target customer, which are students in different level of education, with their habits in having lunch. Moreover, competitive benchmarking was used to identify potential competitors as well as their advantages and disadvantages.

fineLunch, the new canteen model is considered as the outcomes of the research implementation combined with the theoretical background. It is such a unique business model that offer the side-to-side benefit for student in particular and school in general as consumer and the canteen as the partner. The main business ideas of fineLunch is "a canteen without any chef and server" that ordering high quality meals from the canteen to provide to the school under fineLunch's standard of quality and hygiene. fineLunch is organized with three main departments: Business Development department, Verification and Transformation department and Operation department. Three departments simultaneously operate independently and support each other under the supervision of General Management team. Business Development department with three internal teams, is in charge of finding potential customers and partners, in term of promoting sales of fineLunch. Verification and Transformation department plays a role as checking point for quality accreditation and assurance of partner facilities before being taken into operation. Operation department is responsible for ensuring the system operates efficiently with the quality product offered to customer. There are four internal team in Operation department that sequentially taking care of nutritious menu design, food quality and hygiene insurance, operation and risk management as well as finance management.

fineLunch model is considerably the authors' brainchild that was born from improving specialized knowledge from academic and reputational sources and conducting practical research, with the ambition of successfully providing high quality and hygiene school meal for Vietnamese students extensively. Business plan of fineLunch canteen model that presented in the thesis is considerably an embryo for a complete project later. There is still plenty of room to improve and develop fineLuch business model, especially in terms of operation and finance.

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Appendix 1: Finnish canteen model observation plan

In Finland, there is a unified system with a certain standard widely applied for most of school canteen, despite of different suppliers. In this thesis, because of some objective and subjective reasons, only University's canteen system will be taken into consideration.

There are two investigations that be separately conducted with different objectives. The first one was carried out in several canteens in Metropolia UAS, Haaga Helia UAS, Alto University, UniCafe Helsinki and BarLaurea in Laurea UAS. Students and staffs play the role as primary audiences and main customers during this investigation. The aim of authors is recording the customer behavior during their lunch in these canteens in order to analyze the reaction of them with this quality model of canteen.

Secondly, as a deeply observation about insight the process, the second observation will be related to the internal operation function. In this investigation, the authors will have a chance to carefully watch and experience all the daily working activities of a canteen. From which, the authors can collect data and draw conclusions about the noticeable characteristics of this canteen model, which are worthy to be applied to their business project in Vietnam. This observation is carried out at BarLaurea- canteen of Laurea UAS during the internal internship of the authors in BarLaurea.

The purpose of having two separate researches is to have a comprehensive, objective insight into the operation system, from the preparation stage, food processing to running the restaurant as well as customer service. Especially, how they can maintain and ensure food safety and hygiene during the process from importing raw materials to serving finished products is particularly important in the observation process. As a result, the authors can draw out the advantages of operating a high qualified canteen in order to partially apply to their projects in Vietnam.

The first observation process includes:

1. How customer react with the self-service lunch? (queuing, getting food, eating, cleaning)
2. Their response to the canteen facility, food and service? (Pleasant, Unpleasant)
3. Their reaction when reading a menu? (go away directly, asking staffs, go in)
4. Advantages and disadvantages of the canteen in serving, especially in the peak hours.
5. Which point need to be improved for the better service?
6. What makes student choose not to have lunch in their canteen?

The second observation includes:

1. What does BarLaurea operation system includes?
2. The daily activities of each department in BarLaurea?
3. How do they keep the food hot and hygienic?
4. How do they handle with leftover?
5. How they clean the canteens and tools after operation?
6. How they input and preserve ingredients?
7. How is their customer service?
8. Advantages and disadvantages of BarLaurea operation system?

Appendix 2: Interview with General Manager of BarLaurea

A. Background of BarLaurea

1. Could you please briefly introduce about BarLaurea?
2. When BarLaurea started the operation?
3. What is target customer of BarLaurea? Is it only student?

B. BarLaurea Operation

4. What makes BarLaurea special from others?
5. Where is the ingredient source come from?
6. How BarLaurea keep the hygiene of food? (input, storage, processing, serving)
7. How BarLaurea apply HACCP and New Evira?
8. What are the requirements for working in BarLaurea?
9. What are pros and cons of BarLaurea in your opinion?

C. Advice

9. What is your advice for opening a school canteen?

D. Marketing

10. Does BarLaurea focus on Marketing?
11. How does BarLaurea create the weekly menu? Is it based on the customer feedback?

Appendix 3: School meal market analysis research

Observation plan

Because of the large number of objectives as well as it takes time for asking for permission from the administrator, the observation of school meal market analysis was being conducted from September to November 2018. The dominant audiences are students from all classes from school-aged children in Kindergarten to students in high school and University. The main purpose of observation is analyzing the characteristics of having school lunch in each class of students, from which, consequently, the most reasonable scope of market for the business of new canteen model can be evaluated.

The observation process includes:

1. How many students have lunch at school?
2. Ways of having lunch of students.
3. How does the school provide lunch for student?
4. What kinds of lunch students usually have?
5. Are students satisfied with their lunch?

Appendix 4: Case Student focused group

102 students have been randomly selected in two high schools and one University for the interview. Each individual interview has been quickly implemented within two minutes with two multiple choice question.

1. Where do you usually have lunch? (Bạn thường ăn trưa ở đâu?)
 - In school canteen (tại căn tin trường)
 - Surrounding cafeteria (quán cơm gần trường)
 - In fast-food store (cửa hàng thức ăn nhanh)
 - In school campus with delivery service (order đồ ăn đến trường)
 - Other...Please specify (Ở nơi khác..xin hãy nêu cụ thể)
2. How much are you willing to pay for lunch? (Bạn sẵn sàng chi bao nhiêu tiền cho bữa trưa?)
 - 20.000VND- 30.000VND
 - 30.001VND-40.000VND
 - 40.001VND-50.000VND
 - 50.001VND-70.000VND
 - 70.001VND-100.000VND
 - More than 100.000VND (hơn 100.000VND)